

PYCOS Blue Ridge Telephone Co.
S-1,1of1 REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	TWX	EAS	EXCHANGE				
1	REVENUE REQUIREMENT SUMMARY													
2	NET INVESTMENT FOR SETTLEMENTS	\$13,124,054	S-2, LN 35	\$0	\$3,200,026	\$0	\$338,832	\$2,056,653	\$266,736	\$187,468	\$7,391	\$0	\$0	\$7,066,947
3	RATE OF RETURN	11.25%		0.00%	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	11.25%
4	RETURN ON INVESTMENT	\$1,476,456	LN1*LN 2	\$0	\$360,003	\$0	\$38,119	\$231,373	\$30,008	\$21,090	\$832	\$0	\$0	\$795,032
5	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	NET RETURN FOR SETTLEMENTS	\$1,476,456	LN3-LN4	\$0	\$360,003	\$0	\$38,119	\$231,373	\$30,008	\$21,090	\$832	\$0	\$0	\$795,032
7	FEDERAL OPERATING INCOME TAX	\$795,209	LN 28	\$0	\$193,895	\$0	\$20,530	\$124,616	\$16,162	\$11,359	\$448	\$0	\$0	\$428,198
8	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	NET FEDERAL INCOME TAX	\$795,209	LN 6-LN 7	\$0	\$193,895	\$0	\$20,530	\$124,616	\$16,162	\$11,359	\$448	\$0	\$0	\$428,198
10	STATE AND LOCAL INCOME TAX	\$145,023	LN 33	\$0	\$35,361	\$0	\$3,744	\$22,726	\$2,947	\$2,072	\$82	\$0	\$0	\$78,091
11	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	NET STATE INCOME TAX	\$145,023	LN 9-LN 10	\$0	\$35,361	\$0	\$3,744	\$22,726	\$2,947	\$2,072	\$82	\$0	\$0	\$78,091
13	OPERATING EXPENSE AND TAX	\$8,450,480	S-8, LN 20	\$0	\$2,322,193	\$0	\$209,962	\$1,375,048	\$158,553	\$105,659	\$4,268	\$0	\$0	\$4,274,797
14	OTHER ALLOWABLE EXPENSES	\$0	S-8, LN 22+23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNCOLLECTIBLES	\$0	S-8, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	BASIS FOR GROSS RECEIPTS TAX	\$10,867,168	5+8+11thru15	\$0	\$2,911,452	\$0	\$272,355	\$1,753,764	\$207,670	\$140,179	\$5,629	\$0	\$0	\$5,576,118
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	GROSS RECEIPTS/PSC TAX	\$773	LN 16*LN 17	\$0	\$0	\$0	\$0	\$177	\$21	\$14	\$1	\$0	\$0	\$561
19	TOTAL REVENUE REQUIREMENT	\$10,867,941		\$0	\$2,911,452	\$0	\$272,355	\$1,753,941	\$207,691	\$140,193	\$5,630	\$0	\$0	\$5,576,679

NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2, LN 33 LESS A/C's 2004 ,2006 ,2007 AND 1402 OTHER THAN RTB STOCK.

20	OPTIONAL GROSS UP INCOME TAX CALCULATION													
21	RETURN ON INVESTMENT	\$1,476,456	LN 3	\$0	\$360,003	\$0	\$38,119	\$231,373	\$30,008	\$21,090	\$832	\$0	\$0	\$795,032
22	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	OTHER INCOME ADJUSTMENTS	-\$360	S-12, LN 25+26	\$0	-\$87	\$0	-\$9	-\$56	-\$7	-\$5	\$0	\$0	\$0	-\$194
24	TOTAL INCOME ADJUSTMENTS	-\$360	LN 21+22	\$0	-\$87	\$0	-\$9	-\$56	-\$7	-\$5	\$0	\$0	\$0	-\$194
25	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FEDERAL TAXABLE INCOME	\$1,476,816		\$0	\$360,090	\$0	\$38,128	\$231,430	\$30,015	\$21,095	\$832	\$0	\$0	\$795,226
27	FEDERAL INCOME TAX @ 35.00%	\$795,209	LN 25*FIT	\$0	\$193,895	\$0	\$20,530	\$124,616	\$16,162	\$11,359	\$448	\$0	\$0	\$428,198
28	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	NET FEDERAL INCOME TAX BEFORE ITC	\$795,209	LN26-LN27	\$0	\$193,895	\$0	\$20,530	\$124,616	\$16,162	\$11,359	\$448	\$0	\$0	\$428,198
30	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	STATE TAXABLE INCOME	\$2,272,025	LN25+LN28-S-12	\$0	\$553,985	\$0	\$58,658	\$356,046	\$46,177	\$32,454	\$1,280	\$0	\$0	\$1,223,424
32	STATE INCOME TAX @ 6.00%	\$145,023	LN 30*FIT	\$0	\$35,361	\$0	\$3,744	\$22,726	\$2,947	\$2,072	\$82	\$0	\$0	\$78,091
33	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$145,023		\$0	\$35,361	\$0	\$3,744	\$22,726	\$2,947	\$2,072	\$82	\$0	\$0	\$78,091

PYCOS Blue Ridge Telephone Co.

S-2,1of1

SUMMARY OF NET TELEPHONE PLANT, M&S AND WORKING CAPITAL

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				TWX
	NET INVESTMENT SUMMARY																
1	GENERAL SUPPORT FACILITIES	2110		\$2,056,900	S-3, LN 10	\$0	\$509,698	\$0	\$45,560	\$362,255	\$44,960	\$26,731	\$1,040	\$0	\$0	\$1,066,656	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$3,479,115	S-4, LN 52	\$0	\$1,105,002	\$0	\$0	\$1,689,945	\$162,301	\$0	\$0	\$0	\$0	\$521,867	\$0
3	OPERATOR SYSTEMS EQUIPMENT	2220		\$0	S-4, LN 41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CENTRAL OFFICE TRANSMISSION EQUIPMENT	2230		\$10,912,904	S-4, LN 78	\$0	\$2,572,745	\$0	\$725,991	\$1,696,219	\$235,566	\$255,770	\$11,417	\$0	\$0	\$5,415,197	\$0
5	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES	2410		\$33,384,871	S-5, LN 42	\$0	\$8,161,323	\$0	\$332,248	\$5,028,156	\$646,449	\$365,138	\$12,743	\$0	\$0	\$18,838,814	\$0
7	TANGIBLE ASSETS	2680		\$0	S-3, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTANGIBLE ASSETS	2690		\$357,161	S-3, LN 36	\$0	\$88,504	\$0	\$7,911	\$62,902	\$7,807	\$4,642	\$181	\$0	\$0	\$185,215	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$50,190,951		\$0	\$12,437,271	\$0	\$1,111,710	\$8,839,477	\$1,097,083	\$652,281	\$25,381	\$0	\$0	\$26,027,748	\$0
10	% DISTRIBUTION			100.00%		0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
11	PROPERTY HELD FOR FUTURE USE	2002		\$0	S-6, LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM	2003		\$226,936	S-6, LN 15	\$0	\$56,235	\$0	\$5,027	\$39,967	\$4,960	\$2,949	\$115	\$0	\$0	\$117,683	\$0
13	PLANT UNDER CONSTR - LONG TERM	2004		\$0	S-6, LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-6, LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	NONOPERATING PLANT	2006		\$0	DIRECT												\$0
16	GOODWILL	2007		\$0	DIRECT												\$0
17	TOTAL PROPERTY, PLANT & EQUIPMENT			\$50,417,887		\$0	\$12,493,506	\$0	\$1,116,736	\$8,879,444	\$1,102,043	\$655,230	\$25,496	\$0	\$0	\$26,145,431	\$0
18	% DISTRIBUTION			100.00%		0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$35,204,602	S-7, LN 18	\$0	\$8,784,760	\$0	\$730,321	\$6,446,809	\$788,235	\$440,068	\$17,024	\$0	\$0	\$17,997,385	\$0
20	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	S-7, LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400		\$0	S-7, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		\$0	S-7, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT	3600		\$0	S-7, LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$2,481,652	S-7, LN 32	\$0	\$614,988	\$0	\$55,104	\$437,347	\$54,272	\$32,275	\$1,256	\$0	\$0	\$1,286,409	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7, LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	NET TELEPHONE PLANT			\$12,731,633		\$0	\$3,093,757	\$0	\$331,311	\$1,995,288	\$259,536	\$182,888	\$7,215	\$0	\$0	\$6,861,637	\$0
27	% DISTRIBUTION			100.00%		0.00%	24.30%	0.00%	2.60%	15.67%	2.04%	1.44%	0.06%	0.00%	0.00%	53.89%	\$0
28	MATERIALS AND SUPPLIES	1220		\$147,631	S-6, LN 31	\$0	\$36,090	\$0	\$1,469	\$22,235	\$2,859	\$1,615	\$56	\$0	\$0	\$83,307	\$0
29	INVESTMENT IN NONAFFILIATED CO'S	1402		\$0	S-6, LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS	1410		\$0	S-6, LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS	1438		\$0	S-6, LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT	1439		\$0	S-6, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS	1500		\$0	S-6, LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	0X		\$244,790		\$0	\$70,179	\$0	\$6,052	\$39,130	\$4,341	\$2,965	\$119	\$0	\$0	\$122,003	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$13,124,054		\$0	\$3,200,026	\$0	\$338,832	\$2,056,653	\$266,736	\$187,468	\$7,391	\$0	\$0	\$7,066,947	\$0
36	% DISTRIBUTION			100.00%		0.00%	24.38%	0.00%	2.58%	15.67%	2.03%	1.43%	0.06%	0.00%	0.00%	53.85%	\$0

PYCOS Blue Ridge Telephone Co.

S-3,1of1

OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	BASIS FOR GENERAL SUPPORT FACILITIES																
1	- CLASS A SEPARATIONS																
2	- BIG THREE EXPENSES			\$3,170,904		\$0	\$870,958	\$0	\$82,605	\$491,659	\$56,000	\$38,471	\$1,587	\$0	\$0	\$1,629,625	\$0
3	% DISTRIBUTION			100.00%		0.00%	27.47%	0.00%	2.61%	15.51%	1.77%	1.21%	0.05%	0.00%	0.00%	51.39%	\$0
4	- CLASS B SEPARATIONS																
5	- COE, IOT AND C&WF			\$47,776,890		\$0	\$11,839,069	\$0	\$1,058,239	\$8,414,320	\$1,044,316	\$620,908	\$24,161	\$0	\$0	\$24,775,878	\$0
6	% DISTRIBUTION			100.00%		0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
	LAND AND SUPPORT ASSETS		2110														
7	CLASS A COMPANIES			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$1,984,005	LN 6+DIRECT	\$0	\$491,635	\$0	\$43,945	\$349,417	\$43,367	\$25,784	\$1,003	\$0	\$0	\$1,028,854	\$0
9	GENERAL PURPOSE COMPUTERS			\$72,895	LN 6+DIRECT	\$0	\$18,063	\$0	\$1,615	\$12,838	\$1,593	\$947	\$37	\$0	\$0	\$37,802	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$2,056,900		\$0	\$509,698	\$0	\$45,560	\$362,255	\$44,960	\$26,731	\$1,040	\$0	\$0	\$1,066,656	\$0
11	% DISTRIBUTION			100.00%		0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$49,833,790		\$0	\$12,348,767	\$0	\$1,103,799	\$8,776,575	\$1,089,276	\$647,639	\$25,201	\$0	\$0	\$25,842,533	\$0
14	% DISTRIBUTION			100.00%		0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
	TANGIBLE ASSETS																
15	CAPITAL LEASES		2681														
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS		2682														
23	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$49,833,790		\$0	\$12,348,767	\$0	\$1,103,799	\$8,776,575	\$1,089,276	\$647,639	\$25,201	\$0	\$0	\$25,842,533	\$0
33	% DISTRIBUTION			100.00%		0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
	INTANGIBLE ASSETS		2690														
34	ALLOCATED			\$357,161	LN 33	\$0	\$88,504	\$0	\$7,911	\$62,902	\$7,807	\$4,642	\$181	\$0	\$0	\$185,215	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$357,161		\$0	\$88,504	\$0	\$7,911	\$62,902	\$7,807	\$4,642	\$181	\$0	\$0	\$185,215	\$0
37	% DISTRIBUTION			100.00%		0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0

PYCOS Blue Ridge Telephone Co.

S-4,1of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,1of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER
1	SEPARATION FACTORS											
2	STANDARD WORK SECONDS											
3	- COMBINED TOLL AND LOCAL BOARDS			\$0		\$0		\$0		\$0	\$0	\$0
4	- SEPARATE TOLL BOARDS			\$0		\$0		\$0				
5	- DSA BOARDS			\$0		\$0		\$0		\$0	\$0	
6	- DSB BOARDS			\$0		\$0		\$0		\$0	\$0	
7	- DIRECTORY ASSISTANCE BOARDS			\$0		\$0		\$0		\$0	\$0	
8	- TSPS COMPLEX			\$0		\$0		\$0		\$0	\$0	
9	SERVICE OBSERVING TOLL MOU'S			\$0		\$0		\$0				
10	PROCESSOR REAL TIME - RTA			\$0		\$0		\$0		\$0	\$0	
11	PROCESSOR REAL TIME - TSPS COMPLEX			\$0		\$0		\$0		\$0	\$0	
12	REL MOU'S - TANDEM SWITCHING			0.00%		0.00%		0.00%		0.00%	0.00%	
13	REL MOU'S - OTHER			\$0		\$0		\$0		\$0	\$0	\$0
14	DIAL EQUIPMENT MOU'S (DEM)			100.00%		0.00%	31.76%	48.57%		0.00%	15.00%	
15	REL MOU'S - EXCHANGE TRUNK			\$0		\$0		\$0		\$0	\$0	
16	HOST/REMOTE MOU MILES			100.00%		0.00%	18.10%	16.76%		0.00%	62.16%	
17	EQUIPMENT FURNISHED OTHERS FACTOR			\$0		\$0		\$0		\$0	\$0	\$0
18	COE BOOK COST											
19	OPERATOR SYSTEMS EQUIPMENT											
20	MANUAL SWITCHBOARDS	2220	1.1									
21	COMBINED TOLL AND LOCAL			\$0 LN 2		\$0		\$0		\$0	\$0	\$0
22	SEPARATE TOLL SWBD			\$0 LN 3		\$0		\$0		\$0	\$0	
23	SEPARATE DSA BOARDS			\$0 LN 4		\$0		\$0		\$0	\$0	
24	SEPARATE DSB BOARDS			\$0 LN 5		\$0		\$0		\$0	\$0	
25	DIRECT ASSIGNMENT			\$0 DIRECT		\$0		\$0		\$0	\$0	\$0
26	SUBTOTAL MANUAL BOARDS			\$0		\$0		\$0		\$0	\$0	\$0
27	% DISTRIBUTION			0.00%		0.00%		0.00%		0.00%	0.00%	\$0
28	AUXILIARY SWITCHBOARDS	2220	1.2									
29	DIRECTORY ASSISTANCE			\$0 LN 6+DIRECT		\$0		\$0		\$0	\$0	
30	INTERCEPT			\$0 SLU		\$0		\$0		\$0	\$0	
31	TOLL RATE AND ROUTE			\$0 LN 3+DIRECT		\$0		\$0		\$0	\$0	
32	SUBTOTAL AUXILIARY BOARDS			\$0		\$0		\$0		\$0	\$0	
33	% DISTRIBUTION			0.00%		0.00%		0.00%		0.00%	0.00%	
34	SERVICE OBSERVING	2220	1.3									
35	TOLL			\$0 LN 8		\$0		\$0				
36	EXCHANGE			\$0 DIRECT		\$0		\$0			\$0	
37	DIRECT ASSIGNMENT			\$0 DIRECT		\$0		\$0		\$0	\$0	
38	SUBTOTAL SERVICE OBSERVING			\$0		\$0		\$0		\$0	\$0	
39	% DISTRIBUTION			0.00%		0.00%		0.00%		0.00%	0.00%	
40	TRAFFIC SERVICE POSITIONS	2220	1.4									
41	OPERATOR			\$0 LN 7+DIRECT		\$0		\$0		\$0	\$0	
42	REMOTE TRUNK ARRANGEMENT			\$0 LN 9+DIRECT		\$0		\$0		\$0	\$0	
43	OTHER			\$0 LN 10+DIRECT		\$0		\$0		\$0	\$0	
44	SUBTOTAL TSPS			\$0		\$0		\$0		\$0	\$0	
45	% DISTRIBUTION			0.00%		0.00%		0.00%		0.00%	0.00%	
46	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0		\$0		\$0	\$0	\$0
47	% DISTRIBUTION			0.00%		0.00%		0.00%		0.00%	0.00%	

PYCOS Blue Ridge Telephone Co.

S-4,2of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER
43	TANDEM SWITCHING EQUIPMENT	2210	2.0									
44	ACCESS		2.1									
44	NON ACCESS		2.2	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	
45	OTHER		2.3	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	
46	SUBTOTAL TANDEM SWITCHING			\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
48	LOCAL SWITCHING EQUIPMENT	2210	3.0									
49	ACCESS		3.1	\$3,479,115	LN 13	\$0	\$1,105,002	\$1,689,945	\$162,301	\$0	\$521,867	
49	EQUAL ACCESS		3.2	\$0	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	
50	SUBTOTAL LOCAL SWITCHING			\$3,479,115		\$0	\$1,105,002	\$1,689,945	\$162,301	\$0	\$521,867	
51	% DISTRIBUTION			100.00%		0.00%	31.76%	48.57%	4.67%	0.00%	15.00%	
52	TOTAL SWITCHING EQUIPMENT			\$3,479,115		\$0	\$1,105,002	\$1,689,945	\$162,301	\$0	\$521,867	\$0
53	% DISTRIBUTION			100.00%		0.00%	31.76%	48.57%	4.67%	0.00%	15.00%	\$0
54	CENTRAL OFFICE TRANSMISSION	2230	4.0									
55	EXCHANGE CIRCUIT		4.1									
55	4.11 - EXCH-WB = DS1 >		4.11	\$158,358	AL-1, LN12	\$0	\$0	\$0	\$105,572	\$0	\$0	\$0
56	EXCH TRUNK - EAS		4.121	\$71,122	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$71,122
57	4.11D - DSL EQUIP		4.11 DS	\$465,024	DIRECT	\$0	\$0	\$0	\$465,024	\$0	\$0	\$0
58	EXCH TRUNK - BASIC		4.123	\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	SUBSCRIBER LINE - BASIC		4.131	\$8,745,206	AL-1, LN 2	\$0	\$2,160,701	\$0	\$26,143	\$1,310,249	\$165,164	\$63,187
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$9,439,710		\$0	\$2,160,701	\$0	\$596,739	\$1,310,249	\$165,164	\$110,108
63	% DISTRIBUTION			100.00%		0.00%	22.89%	0.00%	6.32%	13.88%	1.75%	1.17%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$3,685	DIRECT	\$0	\$0	\$0	\$3,685	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$149,903	AL-1, LN14	\$0	\$0	\$0	\$99,935	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$857,390	AL-1, LN6	\$0	\$328,387	\$0	\$25,632	\$308,502	\$56,600	\$101,246
68	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$1,007,293		\$0	\$328,387	\$0	\$125,567	\$308,502	\$56,600	\$145,662
71	% DISTRIBUTION			100.00%		0.00%	32.60%	0.00%	12.47%	30.63%	5.62%	14.46%
72	HOST/REMOTE CIRCUIT		4.3									
73	EXCLUDING WATS		4.31	\$462,216	LN 15+DIRECT	\$0	\$83,656	\$0	\$77,467	\$13,802	\$0	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$462,216		\$0	\$83,656	\$0	\$0	\$0	\$0	\$0
76	% DISTRIBUTION			100.00%		0.00%	18.10%	0.00%	0.00%	16.76%	2.99%	0.00%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$10,912,904		\$0	\$2,572,745	\$0	\$725,991	\$1,696,219	\$235,566	\$255,770
79	% DISTRIBUTION			100.00%		0.00%	23.58%	0.00%	6.65%	15.54%	2.16%	2.34%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$14,392,019		\$0	\$3,677,746	\$0	\$725,991	\$3,386,164	\$397,867	\$255,770
81	% DISTRIBUTION			100.00%		0.00%	25.55%	0.00%	5.04%	23.53%	2.76%	1.78%

PYCOS Blue Ridge Telephone Co.

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						MESSAGE TOLL	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL	INTRALATA	INTERLATA	INTRALATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%			15.16%	1.91%			0.00%		57.93%	
2	RELATIVE MOU'S - COINLESS PAY TEL			\$0	INPUT	\$0	\$0			\$0	\$0			\$0		\$0	
3	EQUIVALENT LOOPS - CWF			100.00%	AL-1, LN 4	0.00%	24.71%	0.00%	0.30%	14.98%	1.89%	0.72%	0.00%	0.00%	0.00%	57.40%	
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.00%	0.00%	66.67%	0.00%	0.00%	29.63%	3.70%	0.00%	0.00%	0.00%	
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	66.67%	0.00%	0.00%	29.63%	3.70%	0.00%	0.00%	0.00%	
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	41.11%	0.00%	1.56%	38.62%	7.09%	7.00%	0.00%	0.00%	0.00%	4.63%	\$0
7	REL MOU'S - EXCHANGE TRUNK			\$0	INPUT	\$0	\$0			\$0	\$0			\$0		\$0	
8	HOST/REMOTE MOU MILES			100.00%	INPUT	0.00%	18.10%			16.76%	2.99%			0.00%		62.16%	
9	EQUIPMENT FURNISHED OTHERS FACTOR			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INFORMATION ORIGINATION/TERMINATION																	
10	OTHER IOT EQUIPMENT		1.0														
11	COIN PUBLIC TELEPHONE		1.1		\$0 LN 1+DIRECT	\$0	\$0			\$0	\$0			\$0		\$0	
12	COINLESS PUBLIC TELEPHONE		1.2		\$0 LN 2+DIRECT	\$0	\$0			\$0	\$0			\$0		\$0	
13	OTHER		1.3		\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
CABLE AND WIRE FACILITIES																	
19	SUBSCRIBER LINE - JOINT		2410		\$32,061,548 LN 3	\$0	\$7,921,532	\$0	\$95,845	\$4,803,617	\$605,522	\$231,654	\$0	\$0	\$0	\$18,403,379	
20	SUBSCRIBER LINE - DIRECT				\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0		\$32,061,548	\$0	\$7,921,532	\$0	\$95,845	\$4,803,617	\$605,522	\$231,654	\$0	\$0	\$0	\$18,403,379	
22	EXCHANGE WIDEBAND - JOINT				\$245,534 LN 4	\$0	\$0	\$0	\$163,689	\$0	\$0	\$72,751	\$9,094	\$0	\$0	\$0	\$0
23	EXCHANGE WIDEBAND - DIRECT				\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1		\$245,534	\$0	\$0	\$0	\$163,689	\$0	\$0	\$72,751	\$9,094	\$0	\$0	\$0	\$0
25a	EXCHANGE TRUNK - JOINT				\$0 LN 7	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT				\$227,169 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$227,169	
26	EXCHANGE TRUNK - SPECIAL				\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2		\$227,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$227,169	
28	INTEREXCHANGE WIDEBAND				\$98,539 LN 5	\$0	\$0	\$0	\$65,693	\$0	\$0	\$29,197	\$3,650	\$0	\$0	\$0	\$0
29	INTEREXCHANGE WIDEBAND - DIRECT				\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL INTEREXCHANGE WBD		3.1		\$98,539	\$0	\$0	\$0	\$65,693	\$0	\$0	\$29,197	\$3,650	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT				\$450,603 LN 6	\$0	\$185,227	\$0	\$7,021	\$174,011	\$31,925	\$31,536	\$0	\$0	\$0	\$20,882	\$0
31b	IX TRUNK - ACCESS - DIRECT				\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IX TRUNK - ACCESS - SPECIAL				\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	SUBTOTAL INTEREXCHANGE ACCESS		3.2		\$450,603	\$0	\$185,227	\$0	\$7,021	\$174,011	\$31,925	\$31,536	\$0	\$0	\$0	\$20,882	\$0
34	IX TRUNK - NON ACCESS - DIRECT		3.3		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	HOST/REMOTE - JOINT				\$301,478 LN 8	\$0	\$54,565			\$50,528	\$9,002					\$187,384	
36	HOST/REMOTE - DIRECT				\$0 DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
37	SUBTOTAL HOST/REMOTE EXCL WATS		4.1		\$301,478	\$0	\$54,565	\$0	\$0	\$50,528	\$9,002	\$0	\$0	\$0	\$0	\$187,384	
38	HOST/REMOTE - CLOSED END WATS		4.2		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	EQUIPMENT FURNISHED OTHERS - JOINT				\$0 LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	EQUIPMENT FURNISHED OTHERS - DIRECT				\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	SUBTOTAL EQUIPMENT FURNISHED OTHERS		5.0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	TOTAL CABLE AND WIRE FACILITIES				\$33,384,871	\$0	\$8,161,323	\$0	\$332,248	\$5,028,156	\$646,449	\$365,138	\$12,743	\$0	\$0	\$18,838,814	\$0
43	% DISTRIBUTION			100.00%		0.00%	24.45%	0.00%	1.00%	15.06%	1.94%	1.09%	0.04%	0.00%	0.00%	56.43%	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				TWX
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	24.45%	0.00%	1.00%	15.06%	1.94%	1.09%	0.04%	0.00%	0.00%	56.43%	\$0
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	85.29%			0.00%	14.71%			0.00%		0.00%	
4	OTHER TELECOMMUNICATIONS PLANT PROPERTY HELD FOR FUTURE USE	2002															
5	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PLANT UNDER CONSTRUCTION - SHORT TERM	2003															
11	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	UNDISTRIBUTED			\$226,936	LN 1+DIRECT	\$0	\$56,235	\$0	\$5,027	\$39,967	\$4,960	\$2,949	\$115	\$0	\$0	\$117,683	\$0
15	TOTAL TPUC - SHORT TERM			\$226,936		\$0	\$56,235	\$0	\$5,027	\$39,967	\$4,960	\$2,949	\$115	\$0	\$0	\$117,683	\$0
16	PLANT UNDER CONSTRUCTION - LONG TERM	2004															
17	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005															
23	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL OTHER TELEPHONE PLANT			\$226,936		\$0	\$56,235	\$0	\$5,027	\$39,967	\$4,960	\$2,949	\$115	\$0	\$0	\$117,683	\$0
29	MATERIALS AND SUPPLIES CPE	1220			\$0 DIRECT											\$0	\$0
30	OTHER			\$147,631	LN 2+DIRECT	\$0	\$36,090	\$0	\$1,469	\$22,235	\$2,859	\$1,615	\$56	\$0	\$0	\$83,307	\$0
31	TOTAL			\$147,631		\$0	\$36,090	\$0	\$1,469	\$22,235	\$2,859	\$1,615	\$56	\$0	\$0	\$83,307	\$0
32	% DISTRIBUTION			100.00%		0.00%	24.45%	0.00%	1.00%	15.06%	1.94%	1.09%	0.04%	0.00%	0.00%	56.43%	\$0
33	INVESTMENT IN NONAFFILIATED COMPANIES RTB STOCK CLASS B STOCK	1402			\$0 LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER NONCURRENT ASSETS	1410			\$0 S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DEFERRED MAINTENANCE AND RETIREMENTS	1438			\$0 S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EQUAL ACCESS EQUIPMENT - NET	1439			\$0 LN 3	\$0	\$0			\$0	\$0			\$0	\$0	\$0	
37	OTHER JURISDICTIONAL ASSETS	1500			\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3.LN 11	0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4.LN 81	0.00%	25.55%	0.00%	5.04%	23.53%	2.76%	1.78%	0.08%	0.00%	0.00%	41.25%	\$0
3	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5.LN 43	0.00%	24.45%	0.00%	1.00%	15.06%	1.94%	1.09%	0.04%	0.00%	0.00%	56.43%	\$0
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3.LN 14	0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
6	CAPITAL LEASES	2681		\$0	S-3.LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	LEASEHOLD IMPROVEMENTS	2682		0.00%	S-3.LN 28	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
8	TANGIBLE ASSETS	2680		0.00%	S-3.LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
9	PLANT HELD FOR FUTURE USE	2002		\$0	S-6.LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		\$0	S-6.LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUM DEPRECIATION - PLANT IN SERVICE	3100															
11	GENERAL SUPPORT			\$1,564,443	LN 1+DIRECT	\$0	\$387,668	\$0	\$34,652	\$275,525	\$34,196	\$20,331	\$791	\$0	\$0	\$811,280	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$3,196,443	S-4.LN53+DIR	\$0	\$1,015,222	\$0	\$0	\$1,552,640	\$149,114	\$0	\$0	\$0	\$0	\$479,466	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4.LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$6,941,220	S-4.LN79+DIR	\$0	\$1,636,410	\$0	\$461,771	\$1,078,891	\$149,833	\$162,684	\$7,262	\$0	\$0	\$3,444,369	\$0
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$23,502,496	LN 4+DIRECT	\$0	\$5,745,461	\$0	\$233,898	\$3,539,753	\$455,092	\$257,052	\$8,971	\$0	\$0	\$13,262,269	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$35,204,602		\$0	\$8,784,760	\$0	\$730,321	\$6,446,809	\$788,235	\$440,068	\$17,024	\$0	\$0	\$17,997,385	\$0
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION TANGIBLE ASSETS	3400															
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3.LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL ACCUM AMORTIZATION			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NET OPERATING DEFERRED INC TAX	4100&															
27	GENERAL SUPPORT	4340		\$60,768	LN 1+DIRECT	\$0	\$15,058	\$0	\$1,346	\$10,702	\$1,328	\$790	\$31	\$0	\$0	\$31,513	\$0
28	CENTRAL OFFICE EQUIP			\$697,234	LN 2+DIRECT	\$0	\$178,172	\$0	\$35,171	\$164,046	\$19,275	\$12,391	\$553	\$0	\$0	\$287,626	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$1,606,154	LN 4+DIRECT	\$0	\$392,643	\$0	\$15,985	\$241,906	\$31,101	\$17,567	\$613	\$0	\$0	\$906,340	\$0
31	UNDISTRIBUTED			\$117,496	LN 5+DIRECT	\$0	\$29,115	\$0	\$2,602	\$20,693	\$2,568	\$1,527	\$59	\$0	\$0	\$60,930	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$2,481,652		\$0	\$614,988	\$0	\$55,104	\$437,347	\$54,272	\$32,275	\$1,256	\$0	\$0	\$1,286,409	\$0
	CUST. DEPOSITS & OTHER DEF CRS-NET	4040&															
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$0	S-3.LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	OPERATING EXPENSE AND TAX SUMMARY															
2	NETWORK SUPPORT EXPENSE	6110		\$7,296	S-9,LN 7	\$0	\$1,808	\$0	\$162	\$1,285	\$159	\$95	\$4	\$0	\$0	\$3,784
3	GENERAL SUPPORT EXPENSE	6120		\$466,171	S-9,LN 8	\$0	\$115,517	\$0	\$10,326	\$82,101	\$10,190	\$6,058	\$236	\$0	\$0	\$241,744
4	CENTRAL OFFICE EXPENSE	6210		\$427,580	S-9,LN 15	\$0	\$109,264	\$0	\$21,569	\$100,601	\$11,820	\$7,599	\$339	\$0	\$0	\$176,387
5	INFORMATION ORIG/TERM EXPENSE	6310		\$0	S-9,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES EXPENSE	6410		\$949,332	S-9,LN 25	\$0	\$232,075	\$0	\$9,448	\$142,981	\$18,382	\$10,383	\$362	\$0	\$0	\$535,700
7	OTHER PLANT EXPENSE	6510		\$0	S-10,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NETWORK OPERATIONS EXPENSE	6530		\$883,419	S-10,LN 13	\$0	\$218,910	\$0	\$19,567	\$155,585	\$19,310	\$11,481	\$447	\$0	\$0	\$458,118
9	ACCESS / USF EXPENSE	6540		\$193,904	S-10,LN 14	\$0	\$146,325	\$0	\$0	\$47,579	\$0	\$0	\$0	\$0	\$0	\$0
10	MARKETING EXPENSE	6610		\$565,184	S-11,LN 12	\$0	\$218,873	\$0	\$26,858	\$0	\$0	\$0	\$0	\$0	\$0	\$319,454
11	SERVICES EXPENSE	6620		\$345,389	S-11,LN 44	\$0	\$91,835	\$0	\$5,163	\$92,492	\$6,487	\$9,008	\$439	\$0	\$0	\$139,965
12	EXECUTIVE AND PLANNING EXPENSE	6710		\$0	S-12,LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GENERAL AND ADMINISTRATIVE EXPENSE	6720		\$1,582,453	S-12,LN 11+12	\$0	\$440,801	\$0	\$41,004	\$244,050	\$27,797	\$19,096	\$788	\$0	\$0	\$808,917
14	SUBTOTAL OPERATING EXPENSES			\$5,420,728		\$0	\$1,575,409	\$0	\$134,095	\$866,673	\$94,147	\$63,720	\$2,614	\$0	\$0	\$2,684,070
15	% DISTRIBUTION			100.00%		0.00%	29.06%	0.00%	2.47%	15.99%	1.74%	0.05%	0.00%	0.00%		49.51%
16	DEPRECIATION AND AMORTIZATION	6560		\$2,914,083	S-10,LN 22+29	\$0	\$715,329	\$0	\$73,312	\$488,497	\$61,943	\$40,471	\$1,597	\$0	\$0	\$1,532,935
17	OTHER OPERATING TAX	7240		\$121,761	S-12,LN 33	\$0	\$32,945	\$0	\$2,615	\$20,795	\$2,581	\$1,535	\$60	\$0	\$0	\$61,231
18	EQUAL ACCESS EXPENSE			\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	INTEREST ON CUSTOMER DEPOSITS	7250		\$0	S-12,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	RENT REVENUES/ OTHER INC/ G+L	5240/7100/7500		-\$6,093	S-10,LN 37	\$0	-\$1,490	\$0	-\$61	-\$918	-\$118	-\$67	-\$2	\$0	\$0	-\$3,438
21	TOTAL OPERATING EXPENSE AND TAX			\$8,450,480		\$0	\$2,322,193	\$0	\$209,962	\$1,375,048	\$158,553	\$105,659	\$4,268	\$0	\$0	\$4,274,797
	% DISTRIBUTION			100.00%		0.00%	27.48%	0.00%	2.48%	16.27%	1.88%	1.25%	0.05%	0.00%	0.00%	50.59%
22	NON OPERATING EXPENSE	7370														
23	ABANDONED CONSTRUCTION			\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CONTRIBUTIONS			\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	OTHER NON OPERATING EXPENSE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL NON OPERATING EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	UNCOLLECTIBLES															
28	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Allowance for funds used during constr (Post-9/6/95)	7340		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Allowance for funds used during constr (Pre-9/6/95)	7340		\$0	S-12,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS Blue Ridge Telephone Co.

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	ALLOCATION FACTORS	2110		100.00%	S-3, LN 11	0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
2	GENERAL SUPPORT ASSETS	VAR		100.00%	S-4, LN 81	0.00%	25.55%	0.00%	5.04%	23.53%	2.76%	1.78%	0.08%	0.00%	0.00%	41.25%	\$0
3	CENTRAL OFFICE EQUIPMENT	2310			\$0 S-5, LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COIN PUBLIC TELEPHONE EQUIP	2310			\$0 S-5, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	COINLESS PUBLIC TELEPHONE EQUIP	2310			\$0 S-5, LN 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	OTHER IOT EQUIPMENT	2310			\$0 S-5, LN 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	24.45%	0.00%	1.00%	15.06%	1.94%	1.09%	0.04%	0.00%	0.00%	56.43%	\$0
7	GENERAL SUPPORT EXPENSE																
7	NETWORK SUPPORT	6110		\$7,296	LN 1+DIRECT	\$0	\$1,808	\$0	\$162	\$1,285	\$159	\$95	\$4	\$0	\$0	\$3,784	\$0
8	GENERAL SUPPORT	6120		\$466,171	LN 1+DIRECT	\$0	\$115,517	\$0	\$10,326	\$82,101	\$10,190	\$6,058	\$236	\$0	\$0	\$241,744	\$0
9	TOTAL GENERAL SUPPORT EXP			\$473,467		\$0	\$117,325	\$0	\$10,487	\$83,386	\$10,349	\$6,153	\$239	\$0	\$0	\$245,528	\$0
10	% DISTRIBUTION			100.00%		0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
11	CENTRAL OFFICE EXPENSE																
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$120,345	LN 2+DIRECT	\$0	\$30,753	\$0	\$6,071	\$28,315	\$3,327	\$2,139	\$95	\$0	\$0	\$49,645	\$0
12	OPERATOR SYSTEMS EXPENSE	6220		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE TRANSMISSION EXPENSE	6230		\$307,234	LN 2+DIRECT	\$0	\$78,511	\$0	\$15,498	\$72,286	\$8,493	\$5,460	\$244	\$0	\$0	\$126,742	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$427,580		\$0	\$109,264	\$0	\$21,569	\$100,601	\$11,820	\$7,599	\$339	\$0	\$0	\$176,387	\$0
16	% DISTRIBUTION			100.00%		0.00%	25.55%	0.00%	5.04%	23.53%	2.76%	1.78%	0.08%	0.00%	0.00%	41.25%	\$0
17	INFORMATION ORIG/TERM EXPENSE	6310															
17	IOT EXPENSES - COIN PAY TEL			\$0	LN 3	\$0	\$0			\$0	\$0				\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0			\$0	\$0				\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
23	CABLE AND WIRE FACILITIES EXPENSE	6410															
23	ALLOCATED			\$949,332	LN 6	\$0	\$232,075	\$0	\$9,448	\$142,981	\$18,382	\$10,383	\$362	\$0	\$0	\$535,700	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$949,332		\$0	\$232,075	\$0	\$9,448	\$142,981	\$18,382	\$10,383	\$362	\$0	\$0	\$535,700	\$0
26	% DISTRIBUTION			100.00%		0.00%	24.45%	0.00%	1.00%	15.06%	1.94%	1.09%	0.04%	0.00%	0.00%	56.43%	\$0
27	TOTAL PLANT SPECIFIC EXPENSE			\$1,850,380		\$0	\$458,664	\$0	\$41,504	\$326,968	\$40,552	\$24,135	\$941	\$0	\$0	\$957,616	\$0
28	% DISTRIBUTION			100.00%		0.00%	24.79%	0.00%	2.24%	17.67%	2.19%	1.30%	0.05%	0.00%	0.00%	51.75%	\$0
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$1,376,912		\$0	\$341,339	\$0	\$31,017	\$243,582	\$30,203	\$17,982	\$702	\$0	\$0	\$712,088	\$0
30	% DISTRIBUTION			100.00%		0.00%	24.79%	0.00%	2.25%	17.69%	2.19%	1.31%	0.05%	0.00%	0.00%	51.72%	\$0

PYCOS Blue Ridge Telephone Co.

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2, LN 10	0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
2	CAPITAL LEASES	2681		\$0	S-7, LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	LEASEHOLD IMPROVEMENTS	2682		0.00%	S-7, LN 7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
4	TANGIBLE PROPERTY	2680		0.00%	S-3, LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
5	INTANGIBLE PROPERTY	2690		100.00%	S-3, LN 37	0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
6	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-7, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	COE, IOT AND C&WF			100.00%	S-3, LN 7	0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	% DISTRIBUTION			100.00%		0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
13	NETWORK OPERATIONS EXPENSE	6530		\$883,419	LN 7+DIRECT	\$0	\$218,910	\$0	\$19,567	\$155,585	\$19,310	\$11,481	\$447	\$0	\$0	\$458,118	\$0
14	ACCESS / USF EXPENSE	6540		\$193,904	DIRECT	\$0	\$146,325	\$0	\$0	\$47,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$125,619	S-3, LN 11	\$0	\$31,128	\$0	\$2,782	\$22,124	\$2,746	\$1,633	\$64	\$0	\$0	\$65,143	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$118,864	S-4, LN 53	\$0	\$37,752	\$0	\$0	\$57,737	\$5,545	\$0	\$0	\$0	\$0	\$17,830	\$0
17	OPERATOR SYSTEMS EQUIPMENT			\$0	S-4, LN 42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE TRANSMISSION			\$752,236	S-4, LN 79	\$0	\$177,342	\$0	\$50,043	\$116,922	\$16,238	\$17,630	\$787	\$0	\$0	\$373,274	\$0
19	UNDISTRIBUTED COE			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	CABLE AND WIRE FACILITIES			\$1,802,199	S-5, LN 43	\$0	\$440,569	\$0	\$17,936	\$271,432	\$34,897	\$19,711	\$688	\$0	\$0	\$1,016,966	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$2,798,918		\$0	\$686,791	\$0	\$70,761	\$468,215	\$59,426	\$38,974	\$1,538	\$0	\$0	\$1,473,213	\$0
23	PROPERTY HELD FOR FUTURE USE			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL DEPRECIATION EXPENSE			\$2,798,918		\$0	\$686,791	\$0	\$70,761	\$468,215	\$59,426	\$38,974	\$1,538	\$0	\$0	\$1,473,213	\$0
25	% DISTRIBUTION			100.00%		0.00%	24.54%	0.00%	2.53%	16.73%	2.12%	1.39%	0.05%	0.00%	0.00%	52.64%	\$0
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMNTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564		\$115,165	LN 5+DIRECT	\$0	\$28,538	\$0	\$2,551	\$20,282	\$2,517	\$1,497	\$58	\$0	\$0	\$59,722	\$0
30	OTHER - TPPA	6565		\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL AMORTIZATION EXPENSE			\$115,165		\$0	\$28,538	\$0	\$2,551	\$20,282	\$2,517	\$1,497	\$58	\$0	\$0	\$59,722	\$0
32	% DISTRIBUTION			100.00%		0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$0	S-3, LN 11+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$0	S-4, LN 81+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$6,093	S-5, LN 43+DIR	\$0	\$1,490	\$0	\$61	\$918	\$118	\$67	\$2	\$0	\$0	\$3,438	\$0
36	UNDISTRIBUTED	5240/7100/7500		\$0	S-2, LN 10+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	TOTAL RENT REVENUES			\$6,093		\$0	\$1,490	\$0	\$61	\$918	\$118	\$67	\$2	\$0	\$0	\$3,438	\$0

PYCOS Blue Ridge Telephone Co.

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX			
1	SWS - OPERATOR SERVICES EXCL DA				\$0 INPUT	\$0	\$0			\$0	\$0				\$0	\$0
2	SWS - DIRECTORY ASSISTANCE BOARDS				\$0 INPUT	\$0	\$0			\$0	\$0				\$0	\$0
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	11.09%			15.16%	1.91%			0.00%	71.84%	
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	27.27%	0.00%	0.00%	12.73%	6.88%	0.00%	0.00%	0.00%	53.12%	\$0
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	22.48%	0.00%	3.78%	46.86%	6.91%	19.03%	0.95%			
6	PAYSTATION REVENUE				\$0 INPUT	\$0	\$0			\$0	\$0				\$0	\$0
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.89%	0.00%	0.29%	18.60%	0.01%	0.25%	0.00%	0.00%	74.96%	\$0
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%	0.00%	0.00%	89.92%	\$0
9	IX CARRIER SVC ORDER CONTACTS				\$0 INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
10	IX CARRIER BILLING INQUIRY CONTACTS				\$0 INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	42.80%	0.00%	7.20%	31.77%	4.69%	12.90%	0.64%			
CUSTOMER OPERATIONS EXPENSES																
12	MARKETING		6610	\$565,184	INPUT	\$0	\$218,873	\$0	\$26,858	\$0	\$0	\$0	\$0	\$0	\$319,454	\$0
13	TELEPHONE OPERATOR SERVICES															
14	- CALL COMPLETION INCL DA		6621	\$0	LN 1+DIRECT	\$0	\$0			\$0	\$0			\$0	\$0	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$9,363	DIRECT	\$0	\$0			\$1,014	\$0			\$0	\$8,350	\$0
16	PUBLISHED DIRECTORY LISTINGS		6622													
17	- CLASSIFIED			\$0	DIRECT											\$0
18	- TWX			\$0	DIRECT									\$0		
19	- ALPHA			\$172	LN 3	\$0	\$19			\$26	\$3			\$0	\$124	
20	- FOREIGN			\$0	DIRECT	\$0	\$0			\$0	\$0			\$0	\$0	
21	SUBTOTAL			\$172		\$0	\$19	\$0	\$0	\$26	\$3	\$0	\$0	\$0	\$124	
22	LOCAL BUSINESS OFFICE		6623	1												
23	- END USER SVC ORDER PROCESSING			1.1												
24	- PRESUBSCRIPTION			1.11	\$8,738 DIRECT		\$8,738									
25	- OTHER			1.12	\$55,486 LN 7	\$0	\$3,268	\$0	\$163	\$10,318	\$4	\$140	\$0	\$0	\$41,592	\$0
26	- END USER PAYMENT & COLLECTION			1.2	\$22,827 LN 4	\$0	\$6,224	\$0	\$0	\$2,906	\$1,570	\$0	\$0	\$0	\$12,126	\$0
27	- END USER BILLING INQUIRY			1.3	\$30,861 LN 8	\$0	\$1,966	\$0	\$56	\$1,048	\$0	\$41	\$0	\$0	\$27,750	\$0
28	- IX CARRIER SVC ORDER PROCESSING			1.4	\$0 LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	- IX CARRIER PAYMENT & COLLECTION			1.5	\$0 LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	- IX CARRIER BILLING INQUIRY			1.6	\$0 LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31	- COIN COLLECTION AND ADMINISTRATION			1.7	\$0 LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$117,911		\$0	\$20,197	\$0	\$219	\$14,272	\$1,574	\$181	\$0	\$0	\$81,468	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623	2												
34	- MESSAGE PROCESSING			2.1												
35	- TOLL TICKET PROCESSING			2.11	\$16,768 AL-1, LN16	\$0	\$1,619			\$14,744	\$406			\$0	\$0	
36	- LOCAL MESSAGE PROCESSING			2.12	\$0 DIRECT									\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			2.2	\$91,590 AL-1, LN18, LN19	\$0	\$27,316	\$0	\$0	\$31,276	\$861	\$0	\$0	\$0	\$32,137	\$0
38	- END USER COMMON LINE			2.3	\$4,821 DIRECT	\$0	\$4,821			\$0	\$0					
39	- CARRIER ACCESS BILLING (CABS)			2.4	\$58,924 LN 11	\$0	\$25,221	\$0	\$4,242	\$18,720	\$2,761	\$7,602	\$379			
40	SUBTOTAL CUSTOMER SERVICES			\$172,102		\$0	\$58,976	\$0	\$4,242	\$64,739	\$4,028	\$7,602	\$379	\$0	\$0	\$32,137
41	TOTAL CAT 1 AND CAT 2			\$290,013	LN 32+LN 40	\$0	\$79,173	\$0	\$4,461	\$79,011	\$5,602	\$7,783	\$379	\$0	\$0	\$113,605
42	% DISTRIBUTION			100.00%		0.00%	27.30%	0.00%	1.54%	27.24%	1.93%	2.68%	0.13%	0.00%	0.00%	39.17%
43	ALL OTHER CUSTOMER SERVICE		6623	3	\$45,840 LN 42+DIRECT	\$0	\$12,643	\$0	\$702	\$12,440	\$882	\$1,225	\$60	\$0	\$0	\$17,887
44	TOTAL SERVICES EXPENSE			\$345,389		\$0	\$91,835	\$0	\$5,163	\$92,492	\$6,487	\$9,008	\$439	\$0	\$0	\$139,965
45	% DISTRIBUTION			100.00%		0.00%	26.59%	0.00%	1.49%	26.78%	1.88%	2.61%	0.13%	0.00%	0.00%	40.52%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$910,573	LN 12+LN 44	\$0	\$310,708	\$0	\$32,021	\$92,492	\$6,487	\$9,008	\$439	\$0	\$0	\$459,419
47	% DISTRIBUTION			100.00%		0.00%	34.12%	0.00%	3.52%	10.16%	0.71%	0.99%	0.05%	0.00%	0.00%	50.45%

PYCOS Blue Ridge Telephone Co.

S-12,1of1

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER					
1	SEPARATION FACTORS																
2	BIG THREE EXPENSES			100.00%	S-3, LN 4	0.00%	27.47%	0.00%	2.61%	15.51%	1.77%	1.21%	0.05%	0.00%	0.00%	51.39%	\$0
3	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	24.78%	0.00%	2.21%	17.61%	2.19%	1.30%	0.05%	0.00%	0.00%	51.86%	\$0
4	PLANT UNDER CONSTRUCTION - LONG TERM	2004			\$0 S-6, LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	CAPITAL LEASES	2680			\$0 S-3, LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	EQUAL ACCESS INVESTMENT			100.00%	S-6, LN 36	0.00%	85.29%	0.00%		0.00%	14.71%				0.00%	0.00%	
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	24.30%	0.00%	2.58%	15.66%	2.04%	1.43%	0.06%	0.00%	0.00%	53.92%	
7	CORPORATE OPERATIONS EXPENSE																
8	EXECUTIVE AND PLANNING	6710															
9	DIRECT ASSIGNED				\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	OTHER				\$0 LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	GENERAL & ADMINISTRATIVE	6720															
12	DIRECT ASSIGNED				\$8,473 DIRECT	\$0	\$8,473	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER				\$1,573,980 LN 1	\$0	\$432,328	\$0	\$41,004	\$244,050	\$27,797	\$19,096	\$788	\$0	\$0	\$808,917	\$0
14	TOTAL CORPORATE OPERATIONS EXPENSE				\$1,582,453	\$0	\$440,801	\$0	\$41,004	\$244,050	\$27,797	\$19,096	\$788	\$0	\$0	\$808,917	\$0
14	% DISTRIBUTION			100.00%		0.00%	27.86%	0.00%	2.59%	15.42%	1.76%	1.21%	0.05%	0.00%	0.00%	51.12%	\$0
15	EQUAL ACCESS EXPENSE				\$0 LN 5	\$0	\$0		\$0	\$0				\$0	\$0	\$0	
16	INTEREST AND RELATED ITEMS	7500															
17	CAPITAL LEASES				\$0 LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CUSTOMER DEPOSITS				\$0 LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - OPERATING		1		\$0 LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	OTHER FIXED CHARGES - NON OPERATING		0		\$0 DIRECT												\$0
20	TOTAL		1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
22	TOTAL OPERATING REVENUES			\$9,899,397	RECORDS	\$0	\$2,674,301	\$0	\$247,400	\$1,602,020	\$188,072	\$126,415	\$5,086	\$0	\$0	\$5,056,103	
23	LESS: OPERATING EXPENSE AND TAX			\$8,451,182	VARIOUS	\$0	\$2,322,193	\$0	\$209,962	\$1,375,209	\$158,571	\$105,671	\$4,269	\$0	\$0	\$4,275,306	
24	: INTEREST - CAPITAL LEASE				\$0 LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	: OPERATING FIXED CHARGES				\$0 LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	: Amort of Excess Deferred Tax & Envir Tax				\$0 LN2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	: DEPR ON CAP OVERHEADS + MEALS & ENT.				-\$360 LN 6+DIRECT	\$0	-\$87	\$0	-\$9	-\$56	-\$7	-\$5	\$0	\$0	\$0	-\$194	
28	NET TAXABLE INCOME			\$1,448,575		\$0	\$352,195	\$0	\$37,447	\$226,867	\$29,508	\$20,749	\$818	\$0	\$0	\$780,991	
28	% DISTRIBUTION			100.00%		0.00%	24.31%	0.00%	2.59%	15.66%	2.04%	1.43%	0.06%	0.00%	0.00%	53.91%	
29	OPERATING TAXES																
30	FEDERAL ITC AMORTIZATION	7210			\$0 LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	STATE ITC AMORTIZATION	7210			\$0 LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	OPERATING FEDERAL INCOME TAX	7220		\$392,288	LN 28	\$0	\$95,378	\$0	\$10,141	\$61,438	\$7,991	\$5,619	\$221	\$0	\$0	\$211,500	
33	OPERATING STATE & LOCAL INCOME TAX	7230		\$16,286	LN 28	\$0	\$3,960	\$0	\$421	\$2,551	\$332	\$233	\$9	\$0	\$0	\$8,781	
34	OPERATING TAXES - OTHER	7240		\$121,761	LN 2+DIRECT	\$0	\$32,945	\$0	\$2,615	\$20,795	\$2,581	\$1,535	\$60	\$0	\$0	\$61,231	\$0
35	PROVISION FOR DEFERRED INCOME TAX	7250		-\$305,505	LN 28	\$0	-\$74,278	\$0	-\$7,898	-\$47,846	-\$6,223	-\$4,376	-\$172	\$0	\$0	-\$164,711	
35	TOTAL OPERATING TAXES			\$224,830		\$0	\$58,004	\$0	\$5,280	\$36,937	\$4,680	\$3,011	\$118	\$0	\$0	\$116,800	\$0

PYCOS Blue Ridge Telephone Co.

AL-1,1of1

DEVELOPMENT OF ALLOCATION RATIOS

AL-1,1of1

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	ALLOCATED LOOPS - COE	\$9,862	SPF	\$0	\$2,437	\$0	\$29	\$1,478	\$186	\$71	\$0	\$0	\$0	\$5,661
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.71%	0.00%	0.30%	14.98%	1.89%	0.72%	0.00%	0.00%	0.00%	57.40%
3	ALLOCATED LOOPS - CWF	\$9,862	SPF	\$0	\$2,437	\$0	\$29	\$1,478	\$186	\$71	\$0	\$0	\$0	\$5,661
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.71%	0.00%	0.30%	14.98%	1.89%	0.72%	0.00%	0.00%	0.00%	57.40%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$669	TOLL MOU	\$0	\$256	\$0	\$20	\$241	\$44	\$79	\$0	\$0	\$0	\$29
6	PERCENT DISTRIBUTION	100.00%		0.00%	38.30%	0.00%	2.99%	35.98%	6.60%	11.81%	0.00%	0.00%	0.00%	4.32%
7	ALLOCATED CIRCUIT MILES - CWF	\$13,388	CMM	\$0	\$5,503	\$0	\$209	\$5,170	\$949	\$937	\$0	\$0	\$0	\$620
8	PERCENT DISTRIBUTION	100.00%		0.00%	41.11%	0.00%	1.56%	38.62%	7.09%	7.00%	0.00%	0.00%	0.00%	4.63%
9	ALLOCATED WIDEBAND LOOPS	\$104	WB CKTS	\$0	\$0	\$0	\$72	\$0	\$0	\$30	\$2		\$0	\$0
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	69.23%	0.00%	0.00%	28.85%	1.92%	0.00%	0.00%	0.00%
11	ALLOCATED WBD CHANNELS (CKTS)	\$27	WB CKTS	\$0	\$0	\$0	\$18	\$0	\$0	\$8	\$1		\$0	\$0
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	66.67%	0.00%	0.00%	29.63%	3.70%	0.00%	0.00%	0.00%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$27	WB CKTS Less	\$0	\$0	\$0	\$18	\$0	\$0	\$8	\$1		\$0	\$0
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	66.67%	0.00%	0.00%	29.63%	3.70%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$88,975	DIRECT	\$0	\$8,590			\$78,231	\$2,154					\$0
16	PERCENT DISTRIBUTION	100.00%		0.00%	9.65%			87.92%	2.42%					0.00%
17	ALLOCATED USERS	\$17,522		\$0	\$623	\$0	\$0	\$5,676	\$156	\$0	\$0	\$0	\$0	\$11,067
18	PERCENT DISTRIBUTION	100.00%		0.00%	3.56%	0.00%	0.00%	32.39%	0.89%	0.00%	0.00%	0.00%	0.00%	63.16%
19	OB&C ALLOCATION	100.00%		0.00%	33.33%			32.44%	0.89%					33.33%

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	PLANT SPECIFIC EXPENSES	\$1,850,380	S-9, LN 27	\$0	\$458,664	\$0	\$41,504	\$326,968	\$40,552	\$24,135	\$941	\$0	\$0	\$957,616
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$1,077,322	VARIOUS	\$0	\$365,235	\$0	\$19,567	\$203,164	\$19,310	\$11,481	\$447	\$0	\$0	\$458,118
3	CUSTOMER OPERATIONS EXP - MARKETING	\$565,184	S-11, LN 12	\$0	\$218,873	\$0	\$26,858	\$0	\$0	\$0	\$0	\$0	\$0	\$319,454
4	CUSTOMER OPERATIONS EXP - SERVICES	\$345,389	S-11, LN 44	\$0	\$91,835	\$0	\$5,163	\$92,492	\$6,487	\$9,008	\$439	\$0	\$0	\$139,965
5	CORPORATE OPERATIONS EXPENSE	\$1,582,453	S-12, LN 13	\$0	\$440,801	\$0	\$41,004	\$244,050	\$27,797	\$19,096	\$788	\$0	\$0	\$808,917
6	EQUAL ACCESS EXPENSE	\$0	S-12, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	OTHER EXPENSE - CONTRIBUTIONS	\$0	S-12, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTEREST ON CUSTOMER DEPOSITS	\$0	S-12, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	FEDERAL INCOME TAX (ACTUAL)	\$392,288	S-12, LN 29 + 31	\$0	\$95,378	\$0	\$10,141	\$61,438	\$7,991	\$5,619	\$221	\$0	\$0	\$211,500
10	STATE INCOME TAX (ACTUAL)	\$16,286	S-12, LN 32	\$0	\$3,960	\$0	\$421	\$2,551	\$332	\$233	\$9	\$0	\$0	\$8,781
11	OTHER OPERATING TAX	\$121,761	S-12, LN 33	\$0	\$32,945	\$0	\$2,615	\$20,795	\$2,581	\$1,535	\$60	\$0	\$0	\$61,231
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$5,484	RECORDS	\$0	\$0	\$0	\$0	\$695	\$591	\$1,046	\$0	\$0	\$0	\$3,151
14	INTEREST ON CAPITAL LEASES	\$0	S-12, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER FIXED CHARGES - OPERATING	\$0	S-12, LN 18-LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$5,956,547		\$0	\$1,707,691	\$0	\$147,273	\$952,151	\$105,642	\$72,153	\$2,904	\$0	\$0	\$2,968,732
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$244,790		\$0	\$70,179	\$0	\$6,052	\$39,130	\$4,341	\$2,965	\$119	\$0	\$0	\$122,003
19	MINIMUM BANK BALANCE	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	WORKING CASH ADVANCES	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL CASH WORKING CAPITAL	\$244,790		\$0	\$70,179	\$0	\$6,052	\$39,130	\$4,341	\$2,965	\$119	\$0	\$0	\$122,003

PYCOS Blue Ridge Telephone Co.

47	FROZEN MAG SHIFT	\$0	\$150,202	\$0	\$0	\$0	\$0	\$0	(\$164,434)		\$7,622		\$0	\$6,610		
48	POST MAG REVENUE REQUIREMENT	\$3,183,807	\$2,634,444	\$0	\$0	\$0	\$0	\$2,484,242	\$0	\$203,781	\$0	\$154,171	\$0	\$62,717	\$0	\$128,695

A-1,1of1 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON LINE CAPPED CL	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER		
1		NET INVESTMENT FOR SETTLEMENTS	\$3,538,859	(NOTE A)	\$0	\$2,923,826	\$66,754	\$0	\$0	\$141,375	\$66,065	\$0	\$116,697	\$44,347	\$20,033	\$208	\$159,553	\$0	\$0	\$0	\$0
2		RATE OF RETURN	11.25%		11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	
3		RETURN ON INVESTMENT	\$398,122	LN 1*LN 2	\$0	\$328,930	\$7,510	\$0	\$0	\$15,905	\$7,432	\$0	\$13,128	\$4,989	\$2,254	\$23	\$17,950	\$0	\$0	\$0	\$0
4		ALLOW FOR FUNDS USED DURING CONST	\$0	A-8, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5		NET RETURN FOR SETTLEMENTS	\$398,122	LN 3-LN 4	\$0	\$328,930	\$7,510	\$0	\$0	\$15,905	\$7,432	\$0	\$13,128	\$4,989	\$2,254	\$23	\$17,950	\$0	\$0	\$0	\$0
6		FEDERAL INCOME TAX	\$214,425	LN 30	\$0	\$177,157	\$4,048	\$0	\$0	\$8,566	\$4,003	\$0	\$7,071	\$2,687	\$1,214	\$13	\$9,667	\$0	\$0	\$0	\$0
7		LESS: FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8		NET FEDERAL INCOME TAX	\$214,425	LN 6-LN 7	\$0	\$177,157	\$4,048	\$0	\$0	\$8,566	\$4,003	\$0	\$7,071	\$2,687	\$1,214	\$13	\$9,667	\$0	\$0	\$0	\$0
9		STATE AND LOCAL INCOME TAX	\$39,105	LN 36	\$0	\$32,308	\$738	\$0	\$0	\$1,562	\$730	\$0	\$1,289	\$490	\$221	\$2	\$1,763	\$0	\$0	\$0	\$0
10		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11		NET STATE AND LOCAL INCOME TAX	\$39,105	LN 9-LN 10	\$0	\$32,308	\$738	\$0	\$0	\$1,562	\$730	\$0	\$1,289	\$490	\$221	\$2	\$1,763	\$0	\$0	\$0	\$0
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13		OPERATING EXPENSE & OTHER TAXES	\$2,532,155	A-8, LN 20	\$0	\$1,945,846	\$190,615	\$0	\$31	\$82,634	\$44,440	\$0	\$74,048	\$25,767	\$13,389	\$62,679	\$92,705	\$0	\$0	\$0	\$0
14		NONOPERATING EXP	\$0	A-8, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15		UNCOLLECTIBLES	\$0	A-8, LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16		BASIS FOR GROSS RECEIPTS TAX	\$3,183,807		\$0	\$2,484,242	\$202,911	\$0	\$31	\$108,667	\$56,606	\$0	\$95,537	\$33,933	\$17,078	\$62,717	\$122,085	\$0	\$0	\$0	\$0
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19		TOTAL REVENUE REQUIREMENT	\$3,183,807	LN16+LN18	\$0	\$2,484,242	\$202,911	\$0	\$31	\$108,667	\$56,606	\$0	\$95,537	\$33,933	\$17,078	\$62,717	\$122,085	\$0	\$0	\$0	\$0
		SPECIAL ACCESS INCLUDING WBI														\$268,634					
OPTIONAL GROSS UP INCOME TAX CALCULATION																					
20		RETURN ON INVESTMENT	\$398,122	LN 3	\$0	\$328,930	\$7,510	\$0	\$0	\$15,905	\$7,432	\$0	\$13,128	\$4,989	\$2,254	\$23	\$17,950	\$0	\$0	\$0	\$0
21		INTEREST AND RELATED ITEMS	\$0	A-12, LN 14-15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22		OTHER INCOME ADJUSTMENTS	(\$97)	A-12, LN 21	\$0	(\$76)	(\$8)	\$0	\$0	(\$3)	(\$2)	\$0	(\$3)	(\$1)	(\$1)	(\$0)	(\$3)	\$0	\$0	\$0	\$0
23		TOTAL INCOME ADJUSTMENTS	(\$97)	LN21+LN22	\$0	(\$76)	(\$8)	\$0	\$0	(\$3)	(\$2)	\$0	(\$3)	(\$1)	(\$1)	(\$0)	(\$3)	\$0	\$0	\$0	\$0
24		RETURN LESS INCOME ADJ	\$398,218	LN20-LN23	\$0	\$329,006	\$7,518	\$0	\$0	\$15,908	\$7,434	\$0	\$13,131	\$4,990	\$2,254	\$23	\$17,953	\$0	\$0	\$0	\$0
25		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26		FIT BASE	\$398,218		\$0	\$329,006	\$7,518	\$0	\$0	\$15,908	\$7,434	\$0	\$13,131	\$4,990	\$2,254	\$23	\$17,953	\$0	\$0	\$0	\$0
27		FEDERAL TAXABLE INCOME	\$398,218		\$0	\$329,006	\$7,518	\$0	\$0	\$15,908	\$7,434	\$0	\$13,131	\$4,990	\$2,254	\$23	\$17,953	\$0	\$0	\$0	\$0
28	0.35	FEDERAL INCOME TAX	\$214,425	LN 27*FTR	\$0	\$177,157	\$4,048	\$0	\$0	\$8,566	\$4,003	\$0	\$7,071	\$2,687	\$1,214	\$13	\$9,667	\$0	\$0	\$0	\$0
29		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30		NET FEDERAL TAX BEFORE ITC AMORT	\$214,425	LN28-LN29	\$0	\$177,157	\$4,048	\$0	\$0	\$8,566	\$4,003	\$0	\$7,071	\$2,687	\$1,214	\$13	\$9,667	\$0	\$0	\$0	\$0
31		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$612,644		\$0	\$506,163	\$11,566	\$0	\$0	\$24,473	\$11,437	\$0	\$20,202	\$7,677	\$3,468	\$36	\$27,620	\$0	\$0	\$0	\$0
33		STATE TAXABLE INCOME	\$612,644		\$0	\$506,163	\$11,566	\$0	\$0	\$24,473	\$11,437	\$0	\$20,202	\$7,677	\$3,468	\$36	\$27,620	\$0	\$0	\$0	\$0
34	0.06	STATE INCOME TAX	\$39,105	LN 33*STR	\$0	\$32,308	\$738	\$0	\$0	\$1,562	\$730	\$0	\$1,289	\$490	\$221	\$2	\$1,763	\$0	\$0	\$0	\$0
35		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36		NET STATE INCOME TAX BEFORE ITC AMC	\$39,105	LN34-LN35	\$0	\$32,308	\$738	\$0	\$0	\$1,562	\$730	\$0	\$1,289	\$490	\$221	\$2	\$1,763	\$0	\$0	\$0	\$0
37		FEDERAL TAX AT MAXIMUM RATE	\$205,143		\$0	\$169,488	\$3,873	\$0	\$0	\$8,195	\$3,830	\$0	\$6,765	\$2,571	\$1,161	\$12	\$9,249	\$0	\$0	\$0	\$0
38		ADDITIONAL INCOME ADJUSTMENT FOR FI	(\$18,019)		\$0	(\$14,887)	(\$340)	\$0	\$0	(\$720)	(\$336)	\$0	(\$594)	(\$226)	(\$102)	(\$1)	(\$812)	\$0	\$0	\$0	\$0

PYCOS Blue Ridge Telephone Co.

A-2.1of1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER
NET INVESTMENT SUMMARY																					
1	2110	GENERAL SUPPORT FACILITIES	\$555,257	A-3, LN 4	\$0	\$433,349	\$47,495	\$0	\$0	\$17,710	\$10,307	\$0	\$16,816	\$5,555	\$3,125	\$913	\$19,987	\$0	\$0	\$0	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$1,105,002	A-4, LN 21+25			\$1,105,002	\$0		\$0		\$0	\$0				\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4, LN 17			\$0	\$0	\$0	\$0		\$0	\$0				\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$3,298,736	A-4, LN 41	\$0	\$2,160,701	\$0	\$0		\$412,043		\$0	\$131,715	\$129,252		\$0	\$465,024	\$0	\$0	\$0	\$0
5	2310	INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0				\$0	\$0				\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$8,493,571	A-5, LN 21	\$0	\$7,921,532	\$0	\$0		\$239,792		\$0	\$259,535		\$72,713	\$0	\$0	\$0	\$0	\$0	\$0
7	2680	TANGIBLE ASSETS	\$0	A-3, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$96,415	A-3, LN 15	\$0	\$75,366	\$8,260	\$0		\$3,080	\$1,792	\$0	\$2,925	\$966	\$544	\$7	\$3,476	\$0	\$0	\$0	\$0
9		TOTAL PLANT IN SERVICE	\$13,548,981		\$0	\$10,590,947	\$1,160,756	\$0	\$0	\$432,834	\$251,891	\$0	\$410,991	\$135,774	\$76,382	\$919	\$488,487	\$0	\$0	\$0	\$0
10		% DISTRIBUTION	100.000%		0.000%	78.168%	8.567%	0.000%	0.000%	3.195%	1.859%	0.000%	3.033%	1.002%	0.564%	0.007%	3.605%	0.000%	0.000%	0.000%	0.000%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6, LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$61,261	A-6, LN 13	\$0	\$47,866	\$5,248	\$0	\$0	\$1,957	\$1,139	\$0	\$1,858	\$614	\$345	\$4	\$2,209	\$0	\$0	\$0	\$0
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6, LN 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6, LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$13,610,242		\$0	\$10,638,834	\$1,166,005	\$0	\$0	\$434,791	\$253,029	\$0	\$412,849	\$136,388	\$76,727	\$923	\$490,696	\$0	\$0	\$0	\$0
16		% DISTRIBUTION	100.000%		0.000%	78.168%	8.567%	0.000%	0.000%	3.195%	1.859%	0.000%	3.033%	1.002%	0.564%	0.007%	3.605%	0.000%	0.000%	0.000%	0.000%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$9,515,082	A-7, LN 9	\$0	\$7,280,576	\$1,051,346	\$0	\$0	\$275,553	\$176,649	\$0	\$279,277	\$86,437	\$53,566	\$694	\$310,983	\$0	\$0	\$0	\$0
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROP.	\$0	A-7, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL. PLANT ADJ.	\$0	A-7, LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	4340	OPERATING DEFERRED INCOME TAX	\$670,093	A-7, LN 28	\$0	\$523,380	\$57,653	\$0	\$0	\$21,498	\$12,431	\$0	\$20,326	\$6,744	\$3,769	\$29	\$24,263	\$0	\$0	\$0	\$0
23	VAR	CUST. DEP. DEF. CRS-NET & L-T LIAB.	\$0	A-7, LNS 30-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$3,425,068		\$0	\$2,834,878	\$57,006	\$0	\$0	\$137,740	\$63,950	\$0	\$113,245	\$43,207	\$19,392	\$200	\$155,450	\$0	\$0	\$0	\$0
25		% DISTRIBUTION	100.000%		0.000%	82.769%	1.664%	0.000%	0.000%	4.022%	1.867%	0.000%	3.306%	1.261%	0.566%	0.006%	4.539%	0.000%	0.000%	0.000%	0.000%
26	1220	MATERIALS AND SUPPLIES	\$37,559	A-3, LN 16	\$0	\$29,359	\$3,218	\$0	\$0	\$1,200	\$698	\$0	\$1,139	\$376	\$212	\$3	\$1,354	\$0	\$0	\$0	\$0
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3, LN17+LN20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSET	\$0	A-3, LN18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$76,232	A-3, LN 10	\$0	\$59,589	\$6,531	\$0	\$0	\$2,435	\$1,417	\$0	\$2,312	\$764	\$430	\$5	\$2,748	\$0	\$0	\$0	\$0
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$3,538,859		\$0	\$2,923,826	\$66,754	\$0	\$0	\$141,375	\$66,065	\$0	\$116,697	\$44,347	\$20,033	\$208	\$159,553	\$0	\$0	\$0	\$0
32		% DISTRIBUTION	100.000%		0.000%	82.621%	1.886%	0.000%	0.000%	3.995%	1.867%	0.000%	3.298%	1.253%	0.566%	0.006%	4.509%	0.000%	0.000%	0.000%	0.000%

PYCOS Blue Ridge Telephone Co.

A-3,1of1 GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER
BASIS FOR GENERAL SUPPORT FACILITIES																				
1a		CENTRAL OFFICE EQUIPMENT	\$4,403,738	A-4, LN 42	\$0	\$2,160,701	\$1,105,002	\$0	\$0	\$412,043		\$0	\$131,715	\$129,252	\$0	\$465,024	\$0	\$0	\$0	\$0
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0							\$0		\$0					
1c		CABLE & WIRE FACILITIES	\$8,493,571	A-5, LN 23	\$0	\$7,921,532				\$239,792		\$0	\$259,535		\$72,713	\$0	\$0		\$0	\$0
1d		TOTAL	\$12,897,309		\$0	\$10,082,233	\$1,105,002	\$0	\$0	\$412,043	\$239,792	\$0	\$391,250	\$129,252	\$72,713	\$0	\$465,024	\$0	\$0	\$0
1e		% DISTRIBUTION	100.000%		0.000%	78.173%	8.568%	0.000%	0.000%	3.195%	1.859%	0.000%	3.034%	1.002%	0.564%	0.000%	3.606%	0.000%	0.000%	0.000%
2110 GENERAL SUPPORT ASSETS																				
2		ALLOCATED	\$535,580	LN 1e	\$0	\$418,679	\$45,887	\$0	\$0	\$17,111	\$9,958	\$0	\$16,247	\$5,367	\$3,020	\$0	\$19,311	\$0	\$0	\$0
3		GENERAL PURPOSE COMPUTERS	\$19,678	LN 1e & DIRECT	\$0	\$14,669	\$1,608	\$0	\$0	\$600	\$349	\$0	\$569	\$188	\$106	\$913	\$677	\$0	\$0	\$0
4		TOTAL GENERAL SUPPORT ASSETS	\$555,257		\$0	\$433,349	\$47,495	\$0	\$0	\$17,710	\$10,307	\$0	\$16,816	\$5,555	\$3,125	\$913	\$19,987	\$0	\$0	\$0
5		% DISTRIBUTION	100.000%		0.000%	78.045%	8.554%	0.000%	0.000%	3.190%	1.856%	0.000%	3.029%	1.001%	0.563%	0.164%	3.600%	0.000%	0.000%	0.000%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$13,452,566		\$0	\$10,515,582	\$1,152,496	\$0	\$0	\$429,754	\$250,098	\$0	\$408,066	\$134,808	\$75,839	\$913	\$485,011	\$0	\$0	\$0
7		% DISTRIBUTION	100.000%		0.000%	78.168%	8.567%	0.000%	0.000%	3.195%	1.859%	0.000%	3.033%	1.002%	0.564%	0.007%	3.605%	0.000%	0.000%	0.000%
8	1439	EQUAL ACCESS EQUIPMENT		0 DIRECT					0											
9		COE,IOT,CWF,GENERAL SUPPORT																		
10		AND EQUAL ACCESS EQUIPMENT	\$13,452,566		\$0	\$10,515,582	\$1,152,496	\$0	\$0	\$429,754	\$250,098	\$0	\$408,066	\$134,808	\$75,839	\$913	\$485,011	\$0	\$0	\$0
		% DISTRIBUTION	100.000%		0.000%	78.168%	8.567%	0.000%	0.000%	3.195%	1.859%	0.000%	3.033%	1.002%	0.564%	0.007%	3.605%	0.000%	0.000%	0.000%
11	2680	TANGIBLE ASSETS																		
12		CAPITAL LEASES	\$0	LN 7	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	N/A	N/A	N/A
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$96,415	LN 10	\$0	\$75,366	\$8,260	\$0	\$0	\$3,080	\$1,792	\$0	\$2,925	\$966	\$544	\$7	\$3,476	\$0	\$0	\$0
16	1220	MATERIALS AND SUPPLIES	\$37,559	LN 10	\$0	\$29,359	\$3,218	\$0	\$0	\$1,200	\$698	\$0	\$1,139	\$376	\$212	\$3	\$1,354	\$0	\$0	\$0
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREME	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS																		
		FOR APPORTIONING PRESUBSCRIPTION	\$12,347,929		\$0	\$10,515,582	\$1,152,496	\$0	\$0	\$429,754	\$250,098	\$0								
22		% DISTRIBUTION	100.000%		0.000%	85.161%	9.334%	0.000%	0.000%	3.480%	2.025%	0.000%								
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING																		
		CARRIER ACCESS BILLING EXPENSES	\$2,815,076				\$1,105,002	\$0	\$0	\$412,043	\$239,792	\$0	\$391,250	\$129,252	\$72,713		\$465,024			
24		% DISTRIBUTION	100.000%				39.253%	0.000%	0.000%	14.637%	8.518%	0.000%	13.898%	4.591%	2.583%		16.519%			

PYCOS Blue Ridge Telephone Co.

A-4,1of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER
1		ALLOCATION FACTORS																			
2		STANDARD WORK SECONDS																			
3		- MANUAL BOARDS	100%	AL-1, LN 9			0%		0%								100%	100%			
4		- TSPS COMPLEX	100%	AL-1, LN 10			0%		0%								100%	100%			
4		EQUIVALENT ACCESS LINES - MSG COE	100%	AL-1, LN 2	0%	100%															
5		IX CIRCUIT TERMINATIONS - MSG COE	100%	AL-1, LN 6						100%		0%									
6	2220	CENTRAL OFFICE EQUIPMENT																			
7		OPERATOR SYSTEMS	\$0	LN 2			\$0		\$0								\$0	\$0			
8		MANUAL SWITCHBOARDS																			
9		AUXILIARY SWITCHBOARDS	\$0	DIRECT					\$0												
10		- DIRECTORY ASSISTANCE	\$0	DIRECT			\$0														
11		- INTERCEPT	\$0	DIRECT																	
12		- OTHER	\$0	DIRECT													\$0	\$0			
13		SERVICE OBSERVING BOARDS	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0			
14		TSPS																			
15		- OPERATOR	\$0	LN 3			\$0		\$0								\$0	\$0			
16		- RTA	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0			
17		- OTHER	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0			
18		TOTAL OPERATOR SYSTEMS	\$0				\$0	\$0	\$0	\$0		\$0					\$0	\$0			
19	2210	TANDEM SWITCHING EQUIPMENT	\$0	DIRECT						\$0											
20		ACCESS	\$0	DIRECT													\$0			\$0	
21		NON ACCESS	\$0	DIRECT													\$0			\$0	
22		TOTAL TANDEM SWITCH	\$0							\$0											
23	2210	LOCAL SWITCHING EQUIPMENT	\$1,105,002	DIRECT			\$1,105,002														
24		ACCESS	\$0	DIRECT					\$0												
25		EQUAL ACCESS	\$1,105,002				\$1,105,002	\$0													
26		TOTAL LOCAL SWITCH	\$1,105,002				\$1,105,002	\$0	\$0	\$0		\$0					\$0	\$0	\$0		
27		% DISTRIBUTION	100.000%	LN 26			100.000%	0.000%	0.000%	0.000%		0.000%					0.000%	0.000%	0.000%		

PYCOS Blue Ridge Telephone Co.

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER
28	2230	CENTRAL OFFICE TRANSMISSION																		
29		WIDEBAND AND WBI	\$570,596	DIRECT					\$0			\$105,572				\$465,024				
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT					\$0				\$0							
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680	\$3,685	DIRECT							\$0		\$3,685							
32		SUBSCRIBER LINE	\$2,186,844	LN 4/DIRECT	\$0	\$2,160,701						\$26,143								
33		INTEREXCHANGE CIRCUIT																		
34		FURNISHED OTHERS	\$0	DIRECT							\$0		\$0							
35		ACCESS - BASIC	\$453,954	LN 5/DIRECT					\$328,387		\$0		\$125,567							
36		ACCESS - SPECIAL	\$0	DIRECT							\$0		\$0							
37		NON ACCESS	\$0	DIRECT												\$0			\$0	
38		TOTAL IX CIRCUIT	\$453,954						\$328,387		\$0		\$125,567			\$0			\$0	
39		HOST/REMOTE CIRCUIT	\$83,656	DIRECT					\$83,656				\$0			\$0			\$0	
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT									\$0			\$0			\$0	
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$3,298,736		\$0	\$2,160,701			\$412,043		\$0	\$131,715	\$129,252			\$465,024			\$0	\$0
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$4,403,738		\$0	\$2,160,701	\$1,105,002	\$0	\$0	\$412,043	\$0	\$131,715	\$129,252			\$465,024	\$0	\$0	\$0	\$0
43		% DISTRIBUTION	100.000%		0.000%	49.065%	25.092%	0.000%	0.000%	9.357%	0.000%	2.991%	2.935%			10.560%	0.000%	0.000%	0.000%	0.000%
COE RATIOS																				
44		OPERATOR SYSTEMS	0% LN 17				0%	0%	0%	0%	0%					0%	0%			
45		TANDEM SWITCHING	0% LN 21							0%						0%		0%		
46		LOCAL SWITCHING	100% LN 25				100%	0%			0%									
47		CENTRAL OFFICE SWITCHING	100% LN 21+25				100%	0%		0%	0%					0%		0%		
48		CENTRAL OFFICE TRANSMISSION	100% LN 41		0%	66%			12%		0%	4%	4%			14%			0%	

PYCOS Blue Ridge Telephone Co.

A-5,1of1 INFORMATION ORIGATION/TERMINATION AND CABLE AND WIRE FACILITIES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER
1		ALLOCATION FACTORS																		
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1, LN 4	0%	100%														
		IX CIRCUIT MILES - MSG CWF	100%	AL-1, LN 8						100%	0%									
3	2310	INFORMATION ORIG/TERM																		
4		OTHER IOT EQUIPMENT																		
5		COIN PUBLIC TELEPHONE	\$0	DIRECT		\$0														
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT		\$0														
7		OTHER	\$0	DIRECT		\$0								\$0						
8		SUBTOTAL	\$0			\$0								\$0						
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT		\$0								\$0						
10		TOTAL ORIG/TERM EQUIP	\$0			\$0								\$0						
11		% DISTRIBUTION	\$0			\$0								\$0						
12	2410	CABLE AND WIRE FACILITIES																		
13		SUBSCRIBER LINE	\$8,017,377	LN 1/DIRECT	\$0	\$7,921,532							\$95,845							
14		EXCHANGE WIDEBAND AND WBI	\$163,689	DIRECT						\$0		\$163,689					\$0			
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT						\$0				\$0						
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT							\$0			\$0						
16		INTEREXCHANGE WIDEBAND & DSL	\$65,693	DIRECT						\$0				\$65,693						
17a		IX TRUNK - ACCESS	\$192,248	LN 2/DIRECT						\$185,227		\$0		\$7,021						
17b		IX TRUNK - SPECIAL	\$0	DIRECT								\$0		\$0						
18		IX TRUNK - NON ACCESS	\$0	DIRECT												\$0			\$0	
19		HOST/REMOTE	\$54,565	DIRECT						\$54,565				\$0						\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT																\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$8,493,571		\$0	\$7,921,532				\$239,792	\$0	\$259,535		\$72,713	\$0					\$0
22		% DISTRIBUTION	100.000%		0.000%	93.265%				2.823%	0.000%	3.056%		0.856%		0.000%			0.000%	
23		TOTAL CABLE & WIRE FACILITIES	\$8,493,571		\$0	\$7,921,532				\$239,792	\$0	\$259,535		\$72,713	\$0					\$0
24		% DISTRIBUTION	100.000%		0.000%	93.265%				2.823%	0.000%	3.056%		0.856%		0.000%			0.000%	

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	TERM	FACILITY	SPECIAL ACCESS			B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER
					IN EXCESS OF CAP	CAPPED CL	EQUAL SWITCHING	EQUAL ACCESS				DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL TERM						
1	2002	OTHER TELECOMMUNICATIONS PLANT																		
2		PROPERTY HELD FOR FUTURE USE																		
3		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		UNDISTRIBUTED	\$0	A-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		% DISTRIBUTION	0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	2003	PLANT UNDER CONSTR. - SHORT TERM																		
10		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		UNDISTRIBUTED	\$61,261	A-2,LN 10	\$0	\$47,886	\$5,248	\$0	\$0	\$1,957	\$1,139	\$0	\$1,858	\$614	\$345	\$4	\$2,209	\$0	\$0	\$0
14		TOTAL	\$61,261		\$0	\$47,886	\$5,248	\$0	\$0	\$1,957	\$1,139	\$0	\$1,858	\$614	\$345	\$4	\$2,209	\$0	\$0	\$0
15		% DISTRIBUTION	100.000%		0.000%	78.168%	8.567%	0.000%	0.000%	3.195%	1.859%	0.000%	3.033%	1.002%	0.564%	0.007%	3.605%	0.000%	0.000%	0.000%
16	2004	PLANT UNDER CONSTR. - LONG TERM																		
17		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		UNDISTRIBUTED	\$0	A-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
23	2005	TELECOMMUNICATIONS PLANT ADJUST.																		
24		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		UNDISTRIBUTED	\$0	A-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		% DISTRIBUTION	0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

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LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT		SPECIAL ACCESS			B&C	WBI	OPERATOF	SWITCH	TRANSPORT	OTHER		
					IN EXCESS OF CAP	CAPPED CL	EQUAL ACCESS	INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL TERM							MILEAGE FACILITY	
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE																			
2		GENERAL SUPPORT	\$422,319	A-3,LN 5	\$0	\$329,598	\$36,124	\$0	\$0	\$13,470	\$7,839	\$0	\$12,790	\$4,225	\$2,377	\$694	\$15,202	\$0	\$0	\$0	\$0
3		CENTRAL OFFICE SWITCHING EQUIPMEN	\$1,015,222	A-4,LN 47	\$0	\$0	\$1,015,222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4,LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5		CENTRAL OFFICE TRANSMISSION	\$2,098,181	A-4,LN 48	\$0	\$1,374,327	\$0	\$0	\$0	\$262,083	\$0	\$0	\$83,778	\$82,212	\$0	\$0	\$295,781	\$0	\$0	\$0	\$0
6		UNDISTRIBUTED COE	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8		CABLE AND WIRE FACILITIES	\$5,979,359	A-5,LN 22	\$0	\$5,576,651	\$0	\$0	\$0	\$168,810	\$0	\$182,709	\$0	\$51,189	\$0	\$0	\$0	\$0	\$0	\$0	
9		TOTAL ACCUM DEPR - TPIS	\$9,515,082		\$0	\$7,280,576	\$1,051,346	\$0	\$0	\$275,553	\$176,649	\$0	\$279,277	\$86,437	\$53,566	\$694	\$310,983	\$0	\$0	\$0	\$0
10	3200	ACCUM DEPRECIATION - FUTURE USE		A-6,LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11		TOTAL ACCUM DEPRECIATION	\$9,515,082		\$0	\$7,280,576	\$1,051,346	\$0	\$0	\$275,553	\$176,649	\$0	\$279,277	\$86,437	\$53,566	\$694	\$310,983	\$0	\$0	\$0	\$0
12		% DISTRIBUTION	100.00%		0.00%	76.516%	11.049%	0.00%	0.00%	2.896%	1.857%	0.00%	2.935%	0.908%	0.563%	0.007%	3.268%	0.00%	0.00%	0.00%	0.00%
ACCUMULATED AMORTIZATION																					
13	3400	TANGIBLE ASSETS																			
14		CAPITAL LEASES	\$0	A-3,LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15		LEASEHOLD IMPROVEMENTS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16		UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17		TOTAL ACCUM AMORT - TANGIBLE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	3500	INTANGIBLE ASSETS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6,LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20		TOTAL ACCUM AMORTIZATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
22	4100&	NET OPERATING DEFERRED INC TAX																			
23	4340	GENERAL SUPPORT	\$16,404	A-3,LN 5	\$0	\$12,803	\$1,403	\$0	\$0	\$523	\$304	\$0	\$497	\$164	\$92	\$27	\$590	\$0	\$0	\$0	\$0
24		CENTRAL OFFICE EQUIP	\$213,343	A-4,LN 43	\$0	\$104,677	\$53,533	\$0	\$0	\$19,962	\$0	\$0	\$6,381	\$6,262	\$0	\$0	\$22,528	\$0	\$0	\$0	\$0
25		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26		CABLE AND WIRE FACILITIES	\$408,628	A-5,LN 22	\$0	\$381,107	\$0	\$0	\$0	\$11,536	\$0	\$12,486	\$0	\$3,498	\$0	\$0	\$0	\$0	\$0	\$0	
27		UNDISTRIBUTED	\$31,718	A-3,LN 10	\$0	\$24,793	\$2,717	\$0	\$0	\$1,013	\$590	\$0	\$962	\$318	\$179	\$2	\$1,144	\$0	\$0	\$0	\$0
28		TOTAL NET DEFERRED INC TAX	\$670,093		\$0	\$523,380	\$57,653	\$0	\$0	\$21,498	\$12,431	\$0	\$20,326	\$6,744	\$3,769	\$29	\$24,263	\$0	\$0	\$0	\$0
29		% DISTRIBUTION	100.00%		0.00%	78.106%	8.604%	0.00%	0.00%	3.208%	1.855%	0.00%	3.033%	1.006%	0.563%	0.004%	3.621%	0.00%	0.00%	0.00%	0.00%
30	4040&	CUST. DEPOSITS & OTHER DEF CRS-NET																			
31	4360	GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32		CENTRAL OFFICE EQUIP	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35		UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	4310	OTHER LONG TERM LIABILITIES	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37																					

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LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE CL	EQUAL ACCESS SWITCHING	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOF	SWITCH	TRANSPORT	OTHER
1	6110	OPERATING EXPENSE AND TAX																	
2	6120	NETWORK SUPPORT EXPENSE	\$1,970	A-9,LN 6	\$0	\$1,540	\$169	\$0	\$0	\$63	\$37	\$0	\$60	\$20	\$11	\$0	\$71	\$0	\$0
3	6210	GENERAL SUPPORT EXPENSE	\$125,842	A-9,LN 7	\$0	\$98,213	\$10,764	\$0	\$0	\$4,014	\$2,336	\$0	\$3,811	\$1,259	\$708	\$207	\$4,530	\$0	\$0
4	6310	CENTRAL OFFICE EXPENSE	\$130,833	A-9,LN 15	\$0	\$61,577	\$36,824	\$0	\$0	\$11,743	\$0	\$0	\$3,754	\$3,683	\$0	\$0	\$13,252	\$0	\$0
5	6410	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6510	CABLE AND WIRE FACILITIES EXP	\$241,523	A-9,LN 24	\$0	\$225,257	\$0	\$0	\$0	\$0	\$6,819	\$0	\$7,380	\$0	\$2,068	\$0	\$0	\$0	\$0
7	6530	OTHER PLANT EXPENSE	(\$0)	A-10,LN 6	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0
8	6540	NETWORK OPERATIONS EXPENSE	\$238,478	A-10,LN 7	\$0	\$186,426	\$20,432	\$0	\$0	\$7,619	\$4,434	\$0	\$7,234	\$2,390	\$1,345	\$0	\$8,599	\$0	\$0
9	6610	ACCESS / USF EXPENSE	\$146,325	A-10,LN 8	\$0	\$146,325										\$0	\$0	\$0	\$0
10	6620	MARKETING EXPENSE	\$245,731	A-11,LN 1	\$0	\$192,083	\$21,052	\$0	\$0	\$7,850	\$4,568	\$0	\$7,454	\$2,462	\$1,385	\$17	\$8,859	\$0	\$0
11	6620	SERVICES EXPENSE	\$96,998	A-11,LN29	\$0	\$16,563	\$14,356	\$0	\$22	\$5,353	\$3,115	\$0	\$4,748	\$1,569	\$862	\$44,747	\$5,643	\$0	\$0
12	6710	EXECUTIVE AND PLANNING EXP	\$0	A-12,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6720	GENERAL AND ADMINISTRATIVE EXP	\$481,805	A-12,LN 9	\$0	\$364,182	\$40,656	\$0	\$9	\$14,380	\$8,362	\$0	\$13,516	\$4,467	\$2,511	\$17,648	\$16,072	\$0	\$0
14		SUBTOTAL OPERATING EXPENSE	\$1,709,505		\$0	\$1,292,165	\$144,252	\$0	\$31	\$51,021	\$29,671	\$0	\$47,957	\$15,851	\$8,911	\$62,619	\$57,027	\$0	\$0
15		% DISTRIBUTION	100.000%		0.000%	75.587%	8.438%	0.000%	0.002%	2.985%	1.736%	0.000%	2.805%	0.927%	0.521%	3.663%	3.336%	0.000%	0.000%
16	6560	DEPRECIATION AND AMORTIZATION	\$788,641	A-10,LN 19+27	\$0	\$627,330	\$43,316	\$0	\$0	\$30,477	\$14,152	\$0	\$25,060	\$9,560	\$4,291	\$58	\$34,396	\$0	\$0
17	7200	OTHER OPERATING TAX	\$35,560	A-12,LN 25	\$0	\$27,797	\$3,046	\$0	\$0	\$1,136	\$661	\$0	\$1,079	\$356	\$200	\$2	\$1,282	\$0	\$0
18		EQUAL ACCESS EXPENSE	\$0	A-12,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	5240/7100/7500	RENT REVENUES/ OTHER INC/ G+L	(\$1,550)	A-10,LN 35	\$0	(\$1,446)	\$0	\$0	\$0	\$0	(\$44)	\$0	(\$47)	\$0	(\$13)	\$0	\$0	\$0	\$0
21		TOTAL OPERATING EXP & TAX	\$2,532,155		\$0	\$1,945,846	\$190,615	\$0	\$31	\$82,634	\$44,440	\$0	\$74,048	\$25,767	\$13,389	\$92,705	\$0	\$0	\$0
22		% DISTRIBUTION	100.000%		0.000%	76.845%	7.528%	0.000%	0.001%	3.263%	1.755%	0.000%	2.924%	1.018%	0.529%	3.661%	0.000%	0.000%	0.000%
23	7370	NON OPERATING EXPENSE																	
24		ABANDONED CONSTRUCTION CONTRIBUTIONS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		TOTAL NON OPERATING EXP	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5310	UNCOLLECTIBLES																	
27	5320	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	5330	END USER COMMON LINE	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		TOTAL UNCOLLECTIBLES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS Blue Ridge Telephone Co.

A-9,1of1		PLANT SPECIFIC EXPENSE ALLOCATION															A-9,1of1				
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE CAPPED CL	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	SPECIAL ACCESS CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER	
1		BASIS FOR NETWORK SUPPORT EXPENSE																			
2		GEN SUPPORT, COE, IOT AND C&WF	\$13,452,566	VARIOUS	\$0	\$10,515,582	\$1,152,496	\$0	\$0	\$429,754	\$250,098	\$0	\$408,066	\$134,808	\$75,839	\$913	\$485,011	\$0	\$0	\$0	\$0
3		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4		TOTAL	\$13,452,566		\$0	\$10,515,582	\$1,152,496	\$0	\$0	\$429,754	\$250,098	\$0	\$408,066	\$134,808	\$75,839	\$913	\$485,011	\$0	\$0	\$0	\$0
		% DISTRIBUTION	100.000%		0.000%	78.168%	8.567%	0.000%	0.000%	3.195%	1.859%	0.000%	3.033%	1.002%	0.564%	0.007%	3.605%	0.000%	0.000%	0.000%	0.000%
5		PLANT SPECIFIC EXPENSES																			
6		GENERAL SUPPORT EXPENSE																			
6	6110	NETWORK SUPPORT	\$1,970	LN 4	\$0	\$1,540	\$169	\$0	\$0	\$63	\$37	\$0	\$60	\$20	\$11	\$0	\$71	\$0	\$0	\$0	\$0
7	6120	GENERAL SUPPORT	\$125,842	A-3, LN 5	\$0	\$98,213	\$10,764	\$0	\$0	\$4,014	\$2,336	\$0	\$3,811	\$1,259	\$708	\$207	\$4,530	\$0	\$0	\$0	\$0
8		TOTAL GENERAL SUPPORT EXP	\$127,812		\$0	\$99,753	\$10,933	\$0	\$0	\$4,077	\$2,372	\$0	\$3,871	\$1,279	\$719	\$207	\$4,601	\$0	\$0	\$0	\$0
9		% DISTRIBUTION	100.000%		0.000%	78.047%	8.554%	0.000%	0.000%	3.190%	1.856%	0.000%	3.029%	1.001%	0.563%	0.162%	3.600%	0.000%	0.000%	0.000%	0.000%
10		CENTRAL OFFICE EXPENSE																			
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$36,824	A-4, LN 47	\$0	\$0	\$36,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$94,009	A-4, LN 48	\$0	\$61,577	\$0	\$0	\$0	\$11,743	\$0	\$0	\$3,754	\$3,683			\$13,252	\$0	\$0	\$0	\$0
14		UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$130,833		\$0	\$61,577	\$36,824	\$0	\$0	\$11,743	\$0	\$0	\$3,754	\$3,683			\$13,252	\$0	\$0	\$0	\$0
16		% DISTRIBUTION	100.000%		0.000%	47.065%	28.146%	0.000%	0.000%	8.975%		0.000%	2.869%	2.815%			10.129%	0.000%	0.000%	0.000%	0.000%
17	6310	INFORMATION ORIG/TERM EXPENSE																			
18		COIN PAY TELEPHONE	\$0	DIRECT		\$0															
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0																
20		OTHER	\$0	DIRECT		\$0							\$0								
21		CPE	\$0	DIRECT		\$0															
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0							\$0								
23		% DISTRIBUTION	0.000%		0.000%	0.000%						0.000%									
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$241,523	A-5, LN 22	\$0	\$225,257	\$0			\$6,819	\$0	\$7,380	\$0	\$2,068			\$0	\$0	\$0	\$0	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$500,168		\$0	\$386,586	\$47,757	\$0	\$0	\$15,819	\$9,191	\$0	\$15,005	\$4,962	\$2,787	\$207	\$17,853	\$0	\$0	\$0	\$0
26		% DISTRIBUTION	100.000%		0.000%	77.291%	9.548%	0.000%	0.000%	3.163%	1.838%	0.000%	3.000%	0.992%	0.557%	0.041%	3.569%	0.000%	0.000%	0.000%	0.000%

PYCOS Blue Ridge Telephone Co.

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER
1		CENTRAL OFFICE EQUIPMENT	\$4,403,738	A-4, LN 38	\$0	\$2,160,701	\$1,105,002	\$0	\$0	\$412,043	\$0	\$131,715	\$129,252		\$0	\$465,024	\$0	\$0	\$0	\$0
2		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0		\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$8,493,571	A-5, LN 21	\$0	\$7,921,532		\$0	\$0	\$239,792	\$239,792	\$0	\$259,535	\$72,713	\$0	\$0	\$0	\$0	\$0	\$0
4		TOTAL	\$12,897,309		\$0	\$10,082,233	\$1,105,002	\$0	\$0	\$412,043	\$239,792	\$0	\$391,250	\$72,713	\$0	\$465,024	\$0	\$0	\$0	\$0
5		% DISTRIBUTION	100.000%		0.000%	78.173%	8.568%	0.000%	0.000%	3.195%	1.859%	0.000%	3.034%	1.002%	0.564%	0.000%	3.606%	0.000%	0.000%	0.000%
PLANT NONSPECIFIC EXPENSE																				
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	(\$0)	LN 5	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$238,478	LN 5	\$0	\$186,426	\$20,432	\$0	\$0	\$7,619	\$4,434	\$0	\$7,234	\$2,390	\$1,345	\$0	\$8,599	\$0	\$0	\$0
8	6540	ACCESS / USF EXPENSE	\$146,325	DIRECT		\$146,325										\$0				\$0
9	6560	DEPRECIATION EXPENSE																		
10		GENERAL SUPPORT	\$33,911	A-3, LN 5	\$0	\$26,466	\$2,901	\$0	\$0	\$1,082	\$629	\$0	\$1,027	\$339	\$191	\$56	\$1,221	\$0	\$0	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMEN	\$37,752	A-4, LN 47			\$37,752	\$0		\$0		\$0					\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4, LN 44			\$0	\$0	\$0	\$0		\$0					\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$227,385	A-4, LN 48	\$0	\$148,939	\$0	\$0	\$0	\$28,403		\$0	\$9,079	\$8,909			\$32,055	\$0	\$0	\$0
14		UNDISTRIBUTED COE	\$0	A-4, LN 43		\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5, LN 11		\$0	\$0					\$0	\$0				\$0	\$0	\$0	\$0
16		CABLE AND WIRE FACILITIES	\$458,504	A-5, LN 22	\$0	\$427,624		\$0		\$12,945		\$0	\$14,010		\$3,925	\$0	\$0	\$0	\$0	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$757,552		\$0	\$603,029	\$40,653	\$0	\$0	\$29,484	\$13,574	\$0	\$24,117	\$9,249	\$4,116	\$56	\$33,275	\$0	\$0	\$0
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$757,552		\$0	\$603,029	\$40,653	\$0	\$0	\$29,484	\$13,574	\$0	\$24,117	\$9,249	\$4,116	\$56	\$33,275	\$0	\$0	\$0
20		% DISTRIBUTION	100.000%		0.000%	79.602%	5.366%	0.000%	0.000%	3.892%	1.792%	0.000%	3.183%	1.221%	0.543%	0.007%	4.392%	0.000%	0.000%	0.000%
AMORTIZATION EXPENSE																				
21	6563	CAPITAL LEASE	\$0	A-3, LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	INTANGIBLE ASSETS	\$31,089	A-3, LN 10	\$0	\$24,301	\$2,663	\$0	\$0	\$993	\$578	\$0	\$943	\$312	\$175	\$2	\$1,121	\$0	\$0	\$0
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6, LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$31,089		\$0	\$24,301	\$2,663	\$0	\$0	\$993	\$578	\$0	\$943	\$312	\$175	\$2	\$1,121	\$0	\$0	\$0
28		% DISTRIBUTION	100.000%		0.000%	78.168%	8.567%	0.000%	0.000%	3.195%	1.859%	0.000%	3.033%	1.002%	0.564%	0.007%	3.605%	0.000%	0.000%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$1,173,443		\$0	\$960,081	\$63,748	\$0	\$0	\$38,096	\$18,586	\$0	\$32,294	\$11,950	\$5,636	\$58	\$42,995	\$0	\$0	\$0
30		% DISTRIBUTION	100.000%		0.000%	81.817%	5.433%	0.000%	0.000%	3.247%	1.584%	0.000%	2.752%	1.018%	0.480%	0.005%	3.664%	0.000%	0.000%	0.000%
RENT REVENUES/ OTHER INC/ G+L																				
31	5240/7100/7500	GEN SUPPORT ASSETS	\$0	A-3, LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$1,550	A-5, LN 22	\$0	\$1,446		\$0		\$44		\$0	\$47		\$13	\$0	\$0	\$0	\$0	\$0
34	5240/7100/7500	UNDISTRIBUTED	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$1,550		\$0	\$1,446	\$0	\$0	\$0	\$0	\$44	\$0	\$47	\$0	\$13	\$0	\$0	\$0	\$0	\$0

PYCOS Blue Ridge Telephone Co.

A-11,1of1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER
1	6610	CUSTOMER OPERATIONS EXPENSES	\$245,731	A-3, LN 10	\$0	\$192,083	\$21,052	\$0	\$0	\$7,850	\$4,568	\$0	\$7,454	\$2,462	\$1,385	\$17	\$8,859	\$0	\$0	\$0	\$0
2		MARKETING																			
3	6621	TELEPHONE OPERATOR SERVICES																			
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATORS			\$0		\$0								\$0	\$0			
5	6622	- OPERATOR SERVICES UNDER CONTRA	\$0	DIRECT			\$0		\$0								\$0	\$0			
6	6623	PUBLISHED DIRECTORY LISTINGS	\$19	DIRECT					\$19												
7	1.0	ALL OTHER																			
8		LOCAL BUSINESS OFFICE																			
9		- END USER SVC ORDER PROCESSING																			
10		- PRESUBSCRIPTION	\$8,738	A-3, LN 22	\$0	\$7,441	\$816	\$0	\$0	\$304	\$177	\$0									
11		- OTHER	\$3,432	AL-1, LN 12									\$0				\$3,432	\$0			\$0
12		- END USER PAYMENT & COLLECTION	\$6,224	AL-1, LN 13		\$2,023							\$0				\$4,202	\$0			\$0
13		- END USER BILLING INQUIRY	\$2,022	AL-1, LN 14		\$0							\$0				\$2,022	\$0			\$0
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	\$0			\$0
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	\$0			\$0
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	\$0			\$0
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1, LN 18	\$0	\$0															
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$20,416		\$0	\$9,464	\$816	\$0	\$0	\$304	\$177	\$0	\$0				\$9,655	\$0			\$0
19		CUSTOMER SERVICES (REV ACCTG)																			
20		- MESSAGE PROCESSING																			
21		- TOLL TICKET PROCESSING	\$1,619	DIRECT													\$1,619				
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT													\$0				
23		- OTHER BILLING & COLLECTION	\$27,316	DIRECT													\$27,316				
24		- END USER COMMON LINE	\$4,821	DIRECT		\$4,821															
25		- CARRIER ACCESS BILLING (CABS)	\$29,462	A-3, LN 24			\$11,565	\$0	\$0	\$4,312	\$2,510	\$0	\$4,095	\$1,353	\$761	\$0	\$4,867				\$0
26		SUBTOTAL CUSTOMER SERVICES	\$63,218		\$0	\$4,821	\$11,565	\$0	\$0	\$4,312	\$2,510	\$0	\$4,095	\$1,353	\$761	\$28,935	\$4,867				\$0
27		TOTAL CAT 1 AND CAT 2	\$83,634		\$0	\$14,284	\$12,380	\$0	\$0	\$4,617	\$2,687	\$0	\$4,895	\$1,617	\$910	\$38,590	\$4,867				\$0
28	3.0	% DISTRIBUTION	100.000%		0.000%	17.080%	14.803%	0.000%	0.000%	5.520%	3.212%	0.000%	4.896%	1.617%	0.910%	46.142%	5.819%				0.000%
29		ALL OTHER CUSTOMER SERVICE	\$13,345	/LN 34	\$0	\$2,279	\$1,975	\$0	\$3	\$736	\$429	\$0	\$653	\$216	\$121	\$6,156	\$776	\$0	\$0	\$0	\$0
30		TOTAL SERVICES EXPENSE	\$96,998		\$0	\$16,563	\$14,356	\$0	\$22	\$5,353	\$3,115	\$0	\$4,748	\$1,569	\$882	\$44,747	\$5,643	\$0	\$0	\$0	\$0
31		% DISTRIBUTION	100.000%		0.000%	17.076%	14.800%	0.000%	0.023%	5.519%	3.212%	0.000%	4.895%	1.617%	0.910%	46.131%	5.818%	0.000%	0.000%	0.000%	0.000%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$342,729		\$0	\$208,646	\$35,408	\$0	\$22	\$13,203	\$7,684	\$0	\$12,202	\$4,031	\$2,268	\$44,763	\$14,503	\$0	\$0	\$0	\$0
33		% DISTRIBUTION	100.000%		0.000%	60.878%	10.331%	0.000%	0.006%	3.852%	2.242%	0.000%	3.560%	1.176%	0.662%	13.061%	4.232%	0.000%	0.000%	0.000%	0.000%
34		CUSTOMER OPERATIONS EXCL MARKETIN	\$83,653		\$0	\$14,284	\$12,380	\$0	\$19	\$4,617	\$2,687	\$0	\$4,095	\$1,353	\$761	\$38,590	\$4,867	\$0	\$0	\$0	\$0
		% DISTRIBUTION	100.000%		0.000%	17.076%	14.800%	0.000%	0.023%	5.519%	3.212%	0.000%	4.895%	1.617%	0.910%	46.131%	5.818%	0.000%	0.000%	0.000%	0.000%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.091370284	0.15441296	0	0	0.0575789	0.0335085	0	0.05467325	0.0180617	0.0101609	0.515251	0.0649825				

PYCOS Blue Ridge Telephone Co.

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER
1		BIG THREE EXPENSES																			
2		PLANT SPECIFIC EXPENSE	\$500,168	A-9, LN 25	\$0	\$386,586	\$47,757	\$0	\$0	\$15,819	\$9,191	\$0	\$15,005	\$4,962	\$2,787	\$207	\$17,853	\$0	\$0	\$0	\$0
3		OTHER PLANT EXPENSE	(\$0)	A-10, LN 7	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0
4		NETWORK OPERATIONS EXPENSE	\$238,478	A-10, LN 8	\$0	\$186,426	\$20,432	\$0	\$0	\$7,619	\$4,434	\$0	\$7,234	\$2,390	\$1,345	\$0	\$8,599	\$0	\$0	\$0	\$0
5		ACCESS CHARGE EXPENSE	\$146,325	A-10, LN 9	\$0	\$146,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CUSTOMER OPERATIONS EXPENSE	\$342,729	A-11, LN 31	\$0	\$208,646	\$35,408	\$0	\$22	\$13,203	\$7,684	\$0	\$12,202	\$4,031	\$2,268	\$44,763	\$14,503	\$0	\$0	\$0	\$0
7		TOTAL BIG THREE EXPENSES	\$1,227,700		\$0	\$927,982	\$103,596	\$0	\$22	\$36,641	\$21,309	\$0	\$34,441	\$11,383	\$6,399	\$44,970	\$40,955	\$0	\$0	\$0	\$0
		% DISTRIBUTION	100.000%		0.000%	75.587%	8.438%	0.000%	0.002%	2.985%	1.736%	0.000%	2.805%	0.927%	0.521%	3.663%	3.336%	0.000%	0.000%	0.000%	0.000%
8	6710	CORPORATE OPERATING EXPENSE																			
9	6720	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		GENERAL AND ADMINISTRATIVE	\$481,805	LN 7	\$0	\$364,182	\$40,656	\$0	\$9	\$14,380	\$8,362	\$0	\$13,516	\$4,467	\$2,511	\$17,648	\$16,072	\$0	\$0	\$0	\$0
11		TOTAL CORPORATE OPERATIONS	\$481,805		\$0	\$364,182	\$40,656	\$0	\$9	\$14,380	\$8,362	\$0	\$13,516	\$4,467	\$2,511	\$17,648	\$16,072	\$0	\$0	\$0	\$0
		% DISTRIBUTION	100.000%		0.000%	75.587%	8.438%	0.000%	0.002%	2.985%	1.736%	0.000%	2.805%	0.927%	0.521%	3.663%	3.336%	0.000%	0.000%	0.000%	0.000%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT				\$0													
13	7500	INTEREST EXPENSE																			
14		CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		OTHER INCOME ADJUSTMENTS																			
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & E	(\$97)	A-3, LN 10	\$0	(\$76)	(\$8)	\$0	\$0	(\$3)	(\$2)	\$0	(\$3)	(\$1)	(\$1)	(\$0)	(\$3)	\$0	\$0	\$0	\$0
21		TOTAL	(\$97)		\$0	(\$76)	(\$8)	\$0	\$0	(\$3)	(\$2)	\$0	(\$3)	(\$1)	(\$1)	(\$0)	(\$3)	\$0	\$0	\$0	\$0
22		OPERATING TAXES																			
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$35,560	A-3, LN 10	\$0	\$27,797	\$3,046	\$0	\$0	\$1,136	\$661	\$0	\$1,079	\$356	\$200	\$2	\$1,282	\$0	\$0	\$0	\$0
26		TOTAL OPERATING TAXES	\$35,560		\$0	\$27,797	\$3,046	\$0	\$0	\$1,136	\$661	\$0	\$1,079	\$356	\$200	\$2	\$1,282	\$0	\$0	\$0	\$0

TYCOS Blue Ridge Telephone Co.
S-1,1of1 REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE
1	REVENUE REQUIREMENT SUMMARY													
2	NET INVESTMENT FOR SETTLEMENTS	\$12,915,134	S-2, LN 35	\$0	\$3,147,051	\$0	\$339,865	\$2,026,043	\$262,796	\$189,835	\$7,326	\$0	\$0	\$6,942,219
3	RATE OF RETURN	11.25%		0.00%	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	11.25%
4	RETURN ON INVESTMENT	\$1,452,953	LN1* LN 2	\$0	\$354,043	\$0	\$38,235	\$227,930	\$29,565	\$21,356	\$824	\$0	\$0	\$781,000
5	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	NET RETURN FOR SETTLEMENTS	\$1,452,953	LN3- LN4	\$0	\$354,043	\$0	\$38,235	\$227,930	\$29,565	\$21,356	\$824	\$0	\$0	\$781,000
7	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$782,553	LN 28	\$0	\$190,686	\$0	\$20,593	\$122,762	\$15,923	\$11,502	\$444	\$0	\$0	\$420,643
8	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	NET FEDERAL INCOME TAX	\$782,553	LN 6- LN 7	\$0	\$190,686	\$0	\$20,593	\$122,762	\$15,923	\$11,502	\$444	\$0	\$0	\$420,643
10	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$142,715	LN 33	\$0	\$34,776	\$0	\$3,756	\$22,388	\$2,904	\$2,098	\$81	\$0	\$0	\$76,713
11	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	NET STATE INCOME TAX	\$142,715	LN 9- LN 10	\$0	\$34,776	\$0	\$3,756	\$22,388	\$2,904	\$2,098	\$81	\$0	\$0	\$76,713
13	OPERATING EXPENSE AND TAX	\$8,111,646	S-8, LN 20	\$0	\$2,227,909	\$0	\$203,834	\$1,306,959	\$151,449	\$104,283	\$4,123	\$0	\$0	\$4,113,088
14	OTHER ALLOWABLE EXPENSES	\$0	S-8, LN 22+23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNCOLLECTIBLES	\$0	S-8, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	BASIS FOR GROSS RECEIPTS TAX	\$10,489,866	5+8+11thru15	\$0	\$2,807,414	\$0	\$266,417	\$1,680,039	\$199,841	\$139,240	\$5,472	\$0	\$0	\$5,391,444
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)			0.00%	0.00%	0.00%	0.00%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.01%
18	GROSS RECEIPTS/PSC TAX	\$746	LN 16* LN 17	\$0	\$0	\$0	\$0	\$169	\$20	\$14	\$1	\$0	\$0	\$543
19	TOTAL REVENUE REQUIREMENT	\$10,490,613		\$0	\$2,807,414	\$0	\$266,417	\$1,680,208	\$199,861	\$139,254	\$5,473	\$0	\$0	\$5,391,986

NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2, LN 33 LESS A/C's 2004 ,2006 ,2007 AND 1402 OTHER THAN RTB STOCK.

20	OPTIONAL GROSS UP INCOME TAX CALCULATION													
21	RETURN ON INVESTMENT	\$1,452,953	LN 3	\$0	\$354,043	\$0	\$38,235	\$227,930	\$29,565	\$21,356	\$824	\$0	\$0	\$781,000
22	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	OTHER INCOME ADJUSTMENTS	(\$360)	S-12, LN 25+26	\$0	(\$87)	\$0	(\$9)	(\$56)	(\$7)	(\$5)	(\$0)	\$0	\$0	(\$194)
24	TOTAL INCOME ADJUSTMENTS	(\$360)	LN 21+22	\$0	(\$87)	\$0	(\$9)	(\$56)	(\$7)	(\$5)	(\$0)	\$0	\$0	(\$194)
25	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FEDERAL TAXABLE INCOME	\$1,453,313		\$0	\$354,131	\$0	\$38,244	\$227,986	\$29,572	\$21,362	\$824	\$0	\$0	\$781,193
27	FEDERAL INCOME TAX @	0.35	LN 25*FIT	\$0	\$190,686	\$0	\$20,593	\$122,762	\$15,923	\$11,502	\$444	\$0	\$0	\$420,643
28	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	NET FEDERAL INCOME TAX BEFORE ITC	\$782,553	LN26-LN27	\$0	\$190,686	\$0	\$20,593	\$122,762	\$15,923	\$11,502	\$444	\$0	\$0	\$420,643
30	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	STATE TAXABLE INCOME	\$2,235,866	LN25+LN28-S-1	\$0	\$544,816	\$0	\$58,837	\$350,748	\$45,495	\$32,864	\$1,268	\$0	\$0	\$1,201,836
32	STATE INCOME TAX @	0.079	LN 30*SIT	\$0	\$34,776	\$0	\$3,756	\$22,388	\$2,904	\$2,098	\$81	\$0	\$0	\$76,713
33	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	NET STATE INCOME TAX BEFORE ITC	\$142,715		\$0	\$34,776	\$0	\$3,756	\$22,388	\$2,904	\$2,098	\$81	\$0	\$0	\$76,713

TYCOS Blue Ridge Telephone Co.

S-2,1of1

SUMMARY OF NET TELEPHONE PLANT, M&S AND WORKING CAPITAL

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$2,016,763	S-3, LN 10	\$0	\$499,359	\$0	\$45,025	\$354,493	\$44,021	\$26,897	\$1,021	\$0	\$0	\$1,045,946	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$3,469,379	S-4, LN 52	\$0	\$1,101,909	\$0	\$0	\$1,685,216	\$161,847	\$0	\$0	\$0	\$0	\$520,407	\$0
3	OPERATOR SYSTEMS EQUIPMENT	2220		\$0	S-4, LN 41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CENTRAL OFFICE TRANSMISSION EQUIPMENT	2230		\$11,032,531	S-4, LN 78	\$0	\$2,599,577	\$0	\$735,349	\$1,713,982	\$238,043	\$261,955	\$11,542	\$0	\$0	\$5,472,083	\$0
5	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES	2410		\$33,669,204	S-5, LN 42	\$0	\$8,225,837	\$0	\$340,178	\$5,067,951	\$651,573	\$380,575	\$12,852	\$0	\$0	\$18,990,238	\$0
7	TANGIBLE ASSETS	2680		\$0	S-3, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTANGIBLE ASSETS	2690		\$426,456	S-3, LN 36	\$0	\$105,591	\$0	\$9,523	\$74,958	\$9,308	\$5,690	\$216	\$0	\$0	\$221,169	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$50,614,333		\$0	\$12,532,274	\$0	\$1,130,075	\$8,896,601	\$1,104,793	\$675,116	\$25,631	\$0	\$0	\$26,249,843	\$0
10	% DISTRIBUTION			100.000%		0.000%	24.760%	0.000%	2.233%	17.577%	2.183%	1.334%	0.051%	0.000%	0.000%	51.862%	0.000%
11	PROPERTY HELD FOR FUTURE USE	2002		\$0	S-6, LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM	2003		\$773,916	S-6, LN 15	\$0	\$191,615	\$0	\$17,296	\$136,024	\$16,892	\$10,339	\$392	\$0	\$0	\$401,357	\$0
13	PLANT UNDER CONSTR - LONG TERM	2004		\$0	S-6, LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-6, LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	NONOPERATING PLANT	2006		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	GOODWILL	2007		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL PROPERTY, PLANT & EQUIPMENT			\$51,388,249		\$0	\$12,723,889	\$0	\$1,147,371	\$9,032,625	\$1,121,685	\$685,456	\$26,024	\$0	\$0	\$26,651,200	\$0
18	% DISTRIBUTION			100.000%		0.000%	24.760%	0.000%	2.233%	17.577%	2.183%	1.334%	0.051%	0.000%	0.000%	51.862%	0.000%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$36,953,809	S-7, LN 18	\$0	\$9,209,414	\$0	\$772,408	\$6,732,009	\$824,407	\$474,859	\$17,906	\$0	\$0	\$18,922,805	\$0
20	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	S-7, LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400		\$0	S-7, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		\$0	S-7, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTME	3600		\$0	S-7, LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$1,892,623	S-7, LN 32	\$0	\$468,652	\$0	\$42,288	\$332,816	\$41,325	\$25,224	\$959	\$0	\$0	\$981,358	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7, LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	NET TELEPHONE PLANT			\$12,541,818		\$0	\$3,045,822	\$0	\$332,674	\$1,967,800	\$255,953	\$185,372	\$7,159	\$0	\$0	\$6,747,037	\$0
27	% DISTRIBUTION			100.000%		0.000%	24.285%	0.000%	2.653%	15.690%	2.041%	1.478%	0.057%	0.000%	0.000%	53.796%	0.000%
28	MATERIALS AND SUPPLIES	1220		\$141,921	S-6, LN 31	\$0	\$34,673	\$0	\$1,434	\$21,362	\$2,746	\$1,604	\$54	\$0	\$0	\$80,047	\$0
29	INVESTMENT IN NONAFFILIATED CO'S	1402		\$0	S-6, LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS	1410		\$0	S-6, LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS	1438		\$0	S-6, LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT	1439		\$0	S-6, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS	1500		\$0	S-6, LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	OX		\$231,396		\$0	\$66,555	\$0	\$5,757	\$36,881	\$4,097	\$2,858	\$113	\$0	\$0	\$115,135	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$12,915,134		\$0	\$3,147,051	\$0	\$339,865	\$2,026,043	\$262,796	\$189,835	\$7,326	\$0	\$0	\$6,942,219	\$0
36	% DISTRIBUTION			100.000%		0.000%	24.367%	0.000%	2.632%	15.687%	2.035%	1.470%	0.057%	0.000%	0.000%	53.753%	0.000%

TYCOS Blue Ridge Telephone Co.

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OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$2,987,477		\$0	\$820,120	\$0	\$78,351	\$462,595	\$52,736	\$36,964	\$1,496	\$0	\$0	\$1,535,214	\$0
3	% DISTRIBUTION			100.000%		0.000%	27.452%	0.000%	2.623%	15.484%	1.765%	1.237%	0.050%	0.000%	0.000%	51.388%	0.000%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$48,171,114		\$0	\$11,927,323	\$0	\$1,075,527	\$8,467,149	\$1,051,463	\$642,530	\$24,394	\$0	\$0	\$24,982,727	\$0
6	% DISTRIBUTION			100.000%		0.000%	24.760%	0.000%	2.233%	17.577%	2.183%	1.334%	0.051%	0.000%	0.000%	51.862%	0.000%
LAND AND SUPPORT ASSETS																	
7	CLASS A COMPANIES		2110	\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$1,947,370	LN 6+DIRECT	\$0	\$482,177	\$0	\$43,476	\$342,296	\$42,507	\$25,971	\$986	\$0	\$0	\$1,009,958	\$0
9	GENERAL PURPOSE COMPUTERS			\$69,392	LN 6+DIRECT	\$0	\$17,182	\$0	\$1,549	\$12,197	\$1,515	\$925	\$35	\$0	\$0	\$35,989	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$2,016,763		\$0	\$499,359	\$0	\$45,025	\$354,493	\$44,021	\$26,897	\$1,021	\$0	\$0	\$1,045,946	\$0
11	% DISTRIBUTION			100.000%		0.000%	24.760%	0.000%	2.233%	17.577%	2.183%	1.334%	0.051%	0.000%	0.000%	51.863%	0.000%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$50,187,877		\$0	\$12,426,682	\$0	\$1,120,552	\$8,821,642	\$1,095,484	\$669,427	\$25,415	\$0	\$0	\$26,028,674	\$0
14	% DISTRIBUTION			100.000%		0.000%	24.760%	0.000%	2.233%	17.577%	2.183%	1.334%	0.051%	0.000%	0.000%	51.862%	0.000%
TANGIBLE ASSETS																	
15	CAPITAL LEASES		2681														
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS		2682														
23	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$50,187,877		\$0	\$12,426,682	\$0	\$1,120,552	\$8,821,642	\$1,095,484	\$669,427	\$25,415	\$0	\$0	\$26,028,674	\$0
33	% DISTRIBUTION			100.000%		0.000%	24.760%	0.000%	2.233%	17.577%	2.183%	1.334%	0.051%	0.000%	0.000%	51.862%	0.000%
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$426,456	LN 33	\$0	\$105,591	\$0	\$9,523	\$74,958	\$9,308	\$5,690	\$216	\$0	\$0	\$221,169	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$426,456		\$0	\$105,591	\$0	\$9,523	\$74,958	\$9,308	\$5,690	\$216	\$0	\$0	\$221,169	\$0
37	% DISTRIBUTION			100.000%		0.000%	24.760%	0.000%	2.233%	17.577%	2.183%	1.334%	0.051%	0.000%	0.000%	51.862%	0.000%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SEPARATION FACTORS																
2	STANDARD WORK SECONDS																
3	- COMBINED TOLL AND LOCAL BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	- SEPARATE TOLL BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	- DSA BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	- DSB BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	- DIRECTORY ASSISTANCE BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
8	- TSPS COMPLEX			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	SERVICE OBSERVING TOLL MOU'S			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	PROCESSOR REAL TIME - RTA			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
11	PROCESSOR REAL TIME - TSPS COMPLEX			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
12	REL MOU'S - TANDEM SWITCHING			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
13	REL MOU'S - OTHER			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
14	DIAL EQUIPMENT MOU'S (DEM)			100.000%		0.000%	31.761%	0.000%	0.000%	48.574%	4.665%	0.000%	0.000%	0.000%	0.000%	15.000%	0.000%
15	REL MOU'S - EXCHANGE TRUNK			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
16	HOST/REMOTE MOU MILES			100.000%		0.000%	18.099%	0.000%	0.000%	16.760%	2.986%	0.000%	0.000%	0.000%	0.000%	62.155%	0.000%
17	EQUIPMENT FURNISHED OTHERS FACTOR			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
18	COE BOOK COST																
19	OPERATOR SYSTEMS EQUIPMENT																
20	MANUAL SWITCHBOARDS	2220	1.1														
21	COMBINED TOLL AND LOCAL			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	SEPARATE TOLL SWBD			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	SEPARATE DSA BOARDS			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SEPARATE DSB BOARDS			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
28	AUXILIARY SWITCHBOARDS	2220	1.2														
29	DIRECTORY ASSISTANCE			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	INTERCEPT			\$0	SLU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOLL RATE AND ROUTE			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
34	SERVICE OBSERVING	2220	1.3														
35	TOLL			\$0	LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EXCHANGE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
40	TRAFFIC SERVICE POSITIONS	2220	1.4														
41	OPERATOR			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	REMOTE TRUNK ARRANGEMENT			\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	OTHER			\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	SUBTOTAL TSPS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
46	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

TYCOS Blue Ridge Telephone Co.

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

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LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
43	TANDEM SWITCHING EQUIPMENT	2210	2.0														
44	ACCESS		2.1	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	SUBTOTAL TANDEM SWITCHING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
48	LOCAL SWITCHING EQUIPMENT	2210	3.0														
49	ACCESS		3.1	\$3,469,379	LN 13	\$0	\$1,101,909	\$0	\$0	\$1,685,216	\$161,847	\$0	\$0	\$0	\$0	\$520,407	\$0
50	EQUAL ACCESS		3.2	\$0	S-6,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	SUBTOTAL LOCAL SWITCHING			\$3,469,379		\$0	\$1,101,909	\$0	\$0	\$1,685,216	\$161,847	\$0	\$0	\$0	\$0	\$520,407	\$0
52	% DISTRIBUTION			100.000%		0.000%	31.761%	0.000%	0.000%	48.574%	4.665%	0.000%	0.000%	0.000%	0.000%	15.000%	0.000%
53	TOTAL SWITCHING EQUIPMENT			\$3,469,379		\$0	\$1,101,909	\$0	\$0	\$1,685,216	\$161,847	\$0	\$0	\$0	\$0	\$520,407	\$0
	% DISTRIBUTION			100.000%		0.000%	31.761%	0.000%	0.000%	48.574%	4.665%	0.000%	0.000%	0.000%	0.000%	15.000%	0.000%
54	CENTRAL OFFICE TRANSMISSION	2230	4.0														
55	EXCHANGE CIRCUIT		4.1														
56	4.11 - EXCH-WB = DS1 >		4.11	\$160,095	AL-1,LN12	\$0	\$0	\$0	\$106,730	\$0	\$0	\$47,435	\$5,929	\$0	\$0	\$0	\$0
57	EXCH TRUNK - EAS		4.121	\$71,902	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,902	\$0
58	4.11D - DSL EQUIP		4.11 DSL	\$470,122	DIRECT	\$0	\$0	\$0	\$470,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	EXCH TRUNK - BASIC		4.123	\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	SUBSCRIBER LINE - BASIC		4.131	\$8,841,071	AL-1,LN 2	\$0	\$2,183,017	\$0	\$27,829	\$1,323,781	\$166,870	\$67,261	\$0	\$0	\$0	\$5,072,313	\$0
62	4.122PL - EXCH-PL = DSO		4.122 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	SUBTOTAL EXCHANGE CIRCUIT			\$9,543,189		\$0	\$2,183,017	\$0	\$604,680	\$1,323,781	\$166,870	\$114,696	\$5,929	\$0	\$0	\$5,144,215	\$0
64	% DISTRIBUTION			100.000%		0.000%	22.875%	0.000%	6.336%	13.871%	1.749%	1.202%	0.062%	0.000%	0.000%	53.905%	0.000%
65	INTEREXCHANGE CIRCUIT		4.1PCP	\$3,726	DIRECT	\$0	\$0	\$0	\$3,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	4.22 - IXC WB = DS1 >		4.22	\$151,546	AL-1,LN14	\$0	\$0	\$0	\$101,031	\$0	\$0	\$44,903	\$5,613	\$0	\$0	\$0	\$0
68	TOLL - BASIC		4.231	\$866,789	AL-1,LN6	\$0	\$331,987	\$0	\$25,913	\$311,884	\$57,221	\$102,356	\$0	\$0	\$0	\$37,428	\$0
69	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	SUBTOTAL INTEREXCHANGE CIRCUIT			\$1,018,335		\$0	\$331,987	\$0	\$126,944	\$311,884	\$57,221	\$147,259	\$5,613	\$0	\$0	\$37,428	\$0
72	% DISTRIBUTION			100.000%		0.000%	32.601%	0.000%	12.466%	30.627%	5.619%	14.461%	0.551%	0.000%	0.000%	3.675%	0.000%
73	HOST/REMOTE CIRCUIT		4.3														
74	EXCLUDING WATS		4.31	\$467,282	LN 15+DIRECT	\$0	\$84,573	\$0	\$0	\$78,316	\$13,953	\$0	\$0	\$0	\$0	\$290,439	\$0
75	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	SUBTOTAL HOST/REMOTE CIRCUIT			\$467,282		\$0	\$84,573	\$0	\$0	\$78,316	\$13,953	\$0	\$0	\$0	\$0	\$290,439	\$0
77	% DISTRIBUTION			100.000%		0.000%	18.099%	0.000%	0.000%	16.760%	2.986%	0.000%	0.000%	0.000%	0.000%	62.155%	0.000%
78	EQUIPMENT RENTED OTHERS		\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	TOTAL TRANSMISSION EQUIPMENT			\$11,032,531		\$0	\$2,599,577	\$0	\$735,349	\$1,713,982	\$238,043	\$261,955	\$11,542	\$0	\$0	\$5,472,083	\$0
80	% DISTRIBUTION			100.000%		0.000%	23.563%	0.000%	6.665%	15.536%	2.158%	2.374%	0.105%	0.000%	0.000%	49.600%	0.000%
81	TOTAL CENTRAL OFFICE EQUIPMENT			\$14,501,910		\$0	\$3,701,486	\$0	\$735,349	\$3,399,198	\$399,890	\$261,955	\$11,542	\$0	\$0	\$5,992,489	\$0
	% DISTRIBUTION			100.000%		0.000%	25.524%	0.000%	5.071%	23.440%	2.757%	1.806%	0.080%	0.000%	0.000%	41.322%	0.000%

TYCOS Blue Ridge Telephone Co.

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.000%	INPUT	0.000%	25.000%	0.000%	0.000%	15.160%	1.911%	0.000%	0.000%	0.000%	0.000%	57.929%	0.000%
2	RELATIVE MOU'S - COINLESS PAY TEL			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
3	EQUIVALENT LOOPS - CWF			100.000%	AL-1,LN 4	0.000%	24.692%	0.000%	0.315%	14.973%	1.887%	0.761%	0.000%	0.000%	0.000%	57.372%	0.000%
4	EQUIVALENT CHANNELS - WIDEBAND			100.000%	AL-1,LN 12	0.000%	0.000%	0.000%	66.667%	0.000%	0.000%	29.630%	3.704%	0.000%	0.000%	0.000%	0.000%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.000%	AL-1,LN 14	0.000%	0.000%	0.000%	66.667%	0.000%	0.000%	29.630%	3.704%	0.000%	0.000%	0.000%	0.000%
6	IX CIRCUIT MILES - CWF			100.000%	AL-1,LN 8	0.000%	41.106%	0.000%	1.558%	38.617%	7.085%	6.999%	0.000%	0.000%	0.000%	4.634%	0.000%
7	REL MOU'S - EXCHANGE TRUNK			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
8	HOST/REMOTE MOU MILES			100.000%	INPUT	0.000%	18.099%	0.000%	0.000%	16.760%	2.986%	0.000%	0.000%	0.000%	0.000%	62.155%	0.000%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	INFORMATION ORIGATION/TERMINATION		2310														
10	OTHER IOT EQUIPMENT		1.0														
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	CABLE AND WIRE FACILITIES		2410														
19	SUBSCRIBER LINE - JOINT			\$32,334,611	LN 3	\$0	\$7,984,003	\$0	\$101,762	\$4,841,500	\$610,297	\$245,955	\$0	\$0	\$0	\$18,551,094	\$0
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$32,334,611		\$0	\$7,984,003	\$0	\$101,762	\$4,841,500	\$610,297	\$245,955	\$0	\$0	\$0	\$18,551,094	\$0
22	EXCHANGE WIDEBAND - JOINT			\$247,625	LN 4	\$0	\$0	\$0	\$165,083	\$0	\$0	\$73,370	\$9,171	\$0	\$0	\$0	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$247,625		\$0	\$0	\$0	\$165,083	\$0	\$0	\$73,370	\$9,171	\$0	\$0	\$0	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$229,103	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229,103	\$0
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$229,103		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229,103	\$0
28	INTEREXCHANGE WIDEBAND			\$99,378	LN 5	\$0	\$0	\$0	\$66,252	\$0	\$0	\$29,445	\$3,681	\$0	\$0	\$0	\$0
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$99,378		\$0	\$0	\$0	\$66,252	\$0	\$0	\$29,445	\$3,681	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$454,440	LN 6	\$0	\$186,804	\$0	\$7,081	\$175,493	\$32,197	\$31,805	\$0	\$0	\$0	\$21,060	\$0
31b	IX TRUNK - ACCESS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IX TRUNK - ACCESS - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	SUBTOTAL INTEREXCHANGE ACCESS		3.2	\$454,440		\$0	\$186,804	\$0	\$7,081	\$175,493	\$32,197	\$31,805	\$0	\$0	\$0	\$21,060	\$0
34	IX TRUNK - NON ACCESS - DIRECT		3.3	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	HOST/REMOTE - JOINT			\$304,046	LN 8	\$0	\$55,029	\$0	\$0	\$50,958	\$9,079	\$0	\$0	\$0	\$0	\$188,980	\$0
36	HOST/REMOTE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	SUBTOTAL HOST/REMOTE EXCL WATS		4.1	\$304,046		\$0	\$55,029	\$0	\$0	\$50,958	\$9,079	\$0	\$0	\$0	\$0	\$188,980	\$0
38	HOST/REMOTE - CLOSED END WATS		4.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	EQUIPMENT FURNISHED OTHERS - JOINT			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	EQUIPMENT FURNISHED OTHERS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	SUBTOTAL EQUIPMENT FURNISHED OTHERS		5.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	TOTAL CABLE AND WIRE FACILITIES			\$33,669,204		\$0	\$8,225,837	\$0	\$340,178	\$5,067,951	\$651,573	\$380,575	\$12,852	\$0	\$0	\$18,990,238	\$0
43	% DISTRIBUTION			100.000%		0.000%	24.431%	0.000%	1.010%	15.052%	1.935%	1.130%	0.038%	0.000%	0.000%	56.402%	0.000%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRA STATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.000%	S-2,LN 10	0.000%	24.760%	0.000%	2.233%	17.577%	2.183%	1.334%	0.051%	0.000%	0.000%	51.863%	0.000%
2	CABLE AND WIRE FACILITIES	2410		100.000%	S-5,LN 43	0.000%	24.431%	0.000%	1.010%	15.052%	1.935%	1.130%	0.038%	0.000%	0.000%	56.402%	0.000%
3	EQUAL ACCESS MOU'S			100.000%	INPUT	0.000%	85.294%	0.000%	0.000%	0.000%	14.706%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	OTHER TELECOMMUNICATIONS PLANT PROPERTY HELD FOR FUTURE USE	2002															
5	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PLANT UNDER CONSTRUCTION - SHORT TERM	2003															
11	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	UNDISTRIBUTED			\$773,916	LN 1+DIRECT	\$0	\$191,615	\$0	\$17,296	\$136,024	\$16,892	\$10,339	\$392	\$0	\$0	\$401,357	\$0
15	TOTAL TPUC - SHORT TERM			\$773,916		\$0	\$191,615	\$0	\$17,296	\$136,024	\$16,892	\$10,339	\$392	\$0	\$0	\$401,357	\$0
16	PLANT UNDER CONSTRUCTION - LONG TERM	2004															
17	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005															
23	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL OTHER TELEPHONE PLANT			\$773,916		\$0	\$191,615	\$0	\$17,296	\$136,024	\$16,892	\$10,339	\$392	\$0	\$0	\$401,357	\$0
29	MATERIALS AND SUPPLIES	1220															
30	CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OTHER			\$141,921	LN 2+DIRECT	\$0	\$34,673	\$0	\$1,434	\$21,362	\$2,746	\$1,604	\$54	\$0	\$0	\$80,047	\$0
32	TOTAL			\$141,921		\$0	\$34,673	\$0	\$1,434	\$21,362	\$2,746	\$1,604	\$54	\$0	\$0	\$80,047	\$0
32	% DISTRIBUTION			100.000%		0.000%	24.431%	0.000%	1.010%	15.052%	1.935%	1.130%	0.038%	0.000%	0.000%	56.402%	0.000%
33	INVESTMENT IN NONAFFILIATED COMPANIES RTB STOCK CLASS B STOCK	1402		\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER NONCURRENT ASSETS	1410		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DEFERRED MAINTENANCE AND RETIREMENTS	1438		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EQUAL ACCESS EQUIPMENT - NET	1439		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	OTHER JURISDICTIONAL ASSETS	1500		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[illegible]

[illegible]

TYCOS Blue Ridge Telephone Co.

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PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.000%	S-3, LN 11	0.000%	24.760%	0.000%	2.233%	17.577%	2.183%	1.334%	0.051%	0.000%	0.000%	51.863%	0.000%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.000%	S-4, LN 81	0.000%	25.524%	0.000%	5.071%	23.440%	2.758%	1.806%	0.080%	0.000%	0.000%	41.322%	0.000%
3	COIN PUBLIC TELEPHONE EQUIP	2310		0.000%	S-5, LN 11	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.000%	S-5, LN 12	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	OTHER IOT EQUIPMENT	2310		0.000%	S-5, LN 13	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	CABLE AND WIRE FACILITIES	2410		100.000%	S-5, LN 43	0.000%	24.431%	0.000%	1.010%	15.052%	1.935%	1.130%	0.038%	0.000%	0.000%	56.402%	0.000%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$6,883	LN 1+DIRECT	\$0	\$1,704	\$0	\$154	\$1,210	\$150	\$92	\$3	\$0	\$0	\$3,570	\$0
8	GENERAL SUPPORT	6120		\$438,920	LN 1+DIRECT	\$0	\$108,679	\$0	\$9,799	\$77,151	\$9,581	\$5,853	\$222	\$0	\$0	\$227,636	\$0
9	TOTAL GENERAL SUPPORT EXP			\$445,803		\$0	\$110,383	\$0	\$9,952	\$78,361	\$9,731	\$5,945	\$226	\$0	\$0	\$231,206	\$0
10	% DISTRIBUTION			100.000%		0.000%	24.760%	0.000%	2.232%	17.577%	2.183%	1.334%	0.051%	0.000%	0.000%	51.863%	0.000%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$117,243	LN 2+DIRECT	\$0	\$29,926	\$0	\$5,945	\$27,483	\$3,233	\$2,117	\$93	\$0	\$0	\$48,446	\$0
12	OPERATOR SYSTEMS EXPENSE	6220		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE TRANSMISSION EXPENSE	6230		\$289,682	LN 2+DIRECT	\$0	\$73,940	\$0	\$14,688	\$67,905	\$7,988	\$5,232	\$231	\$0	\$0	\$119,699	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$406,926		\$0	\$103,866	\$0	\$20,633	\$95,388	\$11,221	\$7,349	\$324	\$0	\$0	\$168,145	\$0
16	% DISTRIBUTION			100.000%		0.000%	25.525%	0.000%	5.070%	23.441%	2.758%	1.806%	0.080%	0.000%	0.000%	41.321%	0.000%
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL	6310		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED	6410		\$893,322	LN 6	\$0	\$218,251	\$0	\$9,025	\$134,465	\$17,288	\$10,095	\$341	\$0	\$0	\$503,856	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$893,322		\$0	\$218,251	\$0	\$9,025	\$134,465	\$17,288	\$10,095	\$341	\$0	\$0	\$503,856	\$0
26	% DISTRIBUTION			100.000%		0.000%	24.431%	0.000%	1.010%	15.052%	1.935%	1.130%	0.038%	0.000%	0.000%	56.403%	0.000%
27	TOTAL PLANT SPECIFIC EXPENSE			\$1,746,051		\$0	\$432,500	\$0	\$39,610	\$308,213	\$38,240	\$23,390	\$891	\$0	\$0	\$903,207	\$0
28	% DISTRIBUTION			\$1		0.00%	21.51%	0.00%	17.00%	9.65%	7.56%	1.41%	0.09%	0.00%	0.00%	42.77%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$1,300,247		\$0	\$322,117	\$0	\$29,657	\$229,853	\$28,509	\$17,445	\$665	\$0	\$0	\$672,001	\$0
30	% DISTRIBUTION			100.000%		0.000%	24.774%	0.000%	2.281%	17.678%	2.193%	1.342%	0.051%	0.000%	0.000%	51.683%	0.000%

TYCOS Blue Ridge Telephone Co.

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	TELEPHONE PLANT IN SERVICE	2001		100.000%	S-2, LN 10	0.000%	24.760%	0.000%	2.233%	17.577%	2.183%	1.334%	0.051%	0.000%	0.000%	51.863%	0.000%
2	CAPITAL LEASES	2681		0.000%	S-7, LN 6	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
3	LEASEHOLD IMPROVEMENTS	2682		0.000%	S-7, LN 7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	TANGIBLE PROPERTY	2680		0.000%	S-3, LN 30	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	INTANGIBLE PROPERTY	2690		100.000%	S-3, LN 37	0.000%	24.760%	0.000%	2.233%	17.577%	2.183%	1.334%	0.051%	0.000%	0.000%	51.863%	0.000%
6	TELEPHONE PLANT ADJUSTMENT	2005		0.000%	S-7, LN 10	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	COE, IOT AND C&WF			100.000%	S-3, LN 7	0.000%	24.760%	0.000%	2.233%	17.577%	2.183%	1.334%	0.051%	0.000%	0.000%	51.863%	0.000%
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512		(\$0)	LN 1+DIRECT	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE			(\$0)		\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0
12	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
13	NETWORK OPERATIONS EXPENSE	6530		\$831,941	LN 7+DIRECT	\$0	\$205,993	\$0	\$18,573	\$146,234	\$18,159	\$11,095	\$421	\$0	\$0	\$431,467	\$0
14	ACCESS / USF EXPENSE	6540		\$191,081	DIRECT	\$0	\$146,325	\$0	\$0	\$44,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$129,689	S-3, LN 11	\$0	\$32,112	\$0	\$2,895	\$22,796	\$2,831	\$1,729	\$66	\$0	\$0	\$67,261	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$85,938	S-4, LN 53	\$0	\$27,295	\$0	\$0	\$41,743	\$4,009	\$0	\$0	\$0	\$0	\$12,891	\$0
17	OPERATOR SYSTEMS EQUIPMENT			\$0	S-4, LN 42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE TRANSMISSION			\$761,418	S-4, LN 79	\$0	\$179,412	\$0	\$50,750	\$118,292	\$16,429	\$18,078	\$797	\$0	\$0	\$377,660	\$0
19	UNDISTRIBUTED COE			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	CABLE AND WIRE FACILITIES			\$1,805,528	S-5, LN 43	\$0	\$441,114	\$0	\$18,243	\$271,771	\$34,941	\$20,409	\$689	\$0	\$0	\$1,018,361	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$2,782,573		\$0	\$679,933	\$0	\$71,887	\$454,603	\$58,210	\$40,216	\$1,551	\$0	\$0	\$1,476,172	\$0
23	PROPERTY HELD FOR FUTURE USE			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL DEPRECIATION EXPENSE			\$2,782,573		\$0	\$679,933	\$0	\$71,887	\$454,603	\$58,210	\$40,216	\$1,551	\$0	\$0	\$1,476,172	\$0
25	% DISTRIBUTION			100.000%		0.000%	24.435%	0.000%	2.583%	16.338%	2.092%	1.445%	0.056%	0.000%	0.000%	53.051%	0.000%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMNTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564		\$106,109	LN 5+DIRECT	\$0	\$26,273	\$0	\$2,369	\$18,651	\$2,316	\$1,415	\$54	\$0	\$0	\$55,031	\$0
30	OTHER - TPA	6565		\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL AMORTIZATION EXPENSE			\$106,109		\$0	\$26,273	\$0	\$2,369	\$18,651	\$2,316	\$1,415	\$54	\$0	\$0	\$55,031	\$0
32	% DISTRIBUTION			100.000%		0.000%	24.760%	0.000%	2.233%	17.577%	2.183%	1.334%	0.051%	0.000%	0.000%	51.862%	0.000%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$0	S-3, LN 11+DIF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$0	S-4, LN 81+DIF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$6,093	S-5, LN 43+DIF	\$0	\$1,489	\$0	\$62	\$917	\$118	\$69	\$2	\$0	\$0	\$3,437	\$0
36	UNDISTRIBUTED	5240/7100/7500		\$0	S-2, LN 10+DIF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	TOTAL RENT REVENUES			\$6,093		\$0	\$1,489	\$0	\$62	\$917	\$118	\$69	\$2	\$0	\$0	\$3,437	\$0

TYCOS Blue Ridge Telephone Co.

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
3	SUBSCRIBER LINE USE (SLU)			100.000%	INPUT	0.000%	11.089%	0.000%	0.000%	15.160%	1.911%	0.000%	0.000%	0.000%	0.000%	71.840%	0.000%
4	END USER BILLED REVENUE INCL CCL			100.000%	INPUT	0.000%	27.268%	0.000%	0.000%	12.730%	6.879%	0.000%	0.000%	0.000%	0.000%	53.123%	0.000%
5	IX CARRIER BILLED REVENUE			100.000%	INPUT	0.000%	22.476%	0.000%	3.781%	46.856%	6.910%	19.028%	0.949%	0.000%	0.000%	0.000%	0.000%
6	PAYSTATION REVENUE			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	BUSINESS OFFICE CONTACTS			100.000%	INPUT	0.000%	5.891%	0.000%	0.294%	18.596%	0.007%	0.252%	0.000%	0.000%	0.000%	74.960%	0.000%
8	BILLING INQUIRY CONTACTS			100.000%	INPUT	0.000%	6.370%	0.000%	0.181%	3.396%	0.000%	0.132%	0.000%	0.000%	0.000%	89.921%	0.000%
9	IX CARRIER SVC ORDER CONTACTS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	IX CARRIER BILLING INQUIRY CONTACTS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
11	CARRIER ACCESS BILLING FACTOR			100.000%	INPUT	0.000%	42.802%	0.000%	7.199%	31.770%	4.685%	12.901%	0.643%	0.000%	0.000%	0.000%	0.000%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING	6610		\$532,241	INPUT	\$0	\$206,116	\$0	\$25,292	\$0	\$0	\$0	\$0	\$0	\$0	\$300,833	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA	6621		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$8,758	DIRECT	\$0	\$0	\$0	\$0	\$948	\$0	\$0	\$0	\$0	\$0	\$7,809	\$0
16	PUBLISHED DIRECTORY LISTINGS	6622															
17	- CLASSIFIED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	- TWX			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	- ALPHA			\$161	LN 3	\$0	\$18	\$0	\$0	\$24	\$3	\$0	\$0	\$0	\$0	\$116	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$161		\$0	\$18	\$0	\$0	\$24	\$3	\$0	\$0	\$0	\$0	\$116	\$0
22	LOCAL BUSINESS OFFICE	6623	1														
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$8,173	DIRECT	\$0	\$8,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$51,896	LN 7	\$0	\$3,057	\$0	\$153	\$9,651	\$4	\$131	\$0	\$0	\$0	\$38,901	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$21,350	LN 4	\$0	\$5,822	\$0	\$0	\$2,718	\$1,469	\$0	\$0	\$0	\$0	\$11,342	\$0
27	- END USER BILLING INQUIRY		1.3	\$28,864	LN 8	\$0	\$1,839	\$0	\$52	\$980	\$0	\$38	\$0	\$0	\$0	\$25,955	\$0
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$110,284		\$0	\$18,890	\$0	\$205	\$13,349	\$1,473	\$169	\$0	\$0	\$0	\$76,198	\$0
33	CUSTOMER SERVICES (REV ACCTG)	6623	2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	- MESSAGE PROCESSING		2.1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	- TOLL TICKET PROCESSING		2.11	\$15,684	AL-1, LN16	\$0	\$1,514	\$0	\$0	\$13,790	\$380	\$0	\$0	\$0	\$0	\$0	\$0
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$85,665	AL-1, LN18, LN19	\$0	\$25,549	\$0	\$0	\$29,252	\$805	\$0	\$0	\$0	\$0	\$30,058	\$0
38	- END USER COMMON LINE		2.3	\$4,509	DIRECT	\$0	\$4,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$55,112	LN 11	\$0	\$23,589	\$0	\$3,968	\$17,509	\$2,582	\$7,110	\$354	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$160,969		\$0	\$55,161	\$0	\$3,968	\$60,551	\$3,767	\$7,110	\$354	\$0	\$0	\$30,058	\$0
41	TOTAL CAT 1 AND CAT 2			\$271,253	LN 32+LN 40	\$0	\$74,051	\$0	\$4,172	\$73,900	\$5,240	\$7,279	\$354	\$0	\$0	\$106,256	\$0
42	% DISTRIBUTION			100.000%		0.000%	27.300%	0.000%	1.538%	27.244%	1.932%	2.683%	0.131%	0.000%	0.000%	39.172%	0.000%
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$42,875	LN 42+DIRECT	\$0	\$11,825	\$0	\$657	\$11,636	\$825	\$1,146	\$56	\$0	\$0	\$16,730	\$0
44	TOTAL SERVICES EXPENSE			\$323,047		\$0	\$85,894	\$0	\$4,829	\$86,509	\$6,068	\$8,425	\$410	\$0	\$0	\$130,911	\$0
45	% DISTRIBUTION			100.000%		0.000%	26.589%	0.000%	1.495%	26.779%	1.878%	2.608%	0.127%	0.000%	0.000%	40.524%	0.000%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$855,288	LN 12+LN 44	\$0	\$292,010	\$0	\$30,121	\$86,509	\$6,068	\$8,425	\$410	\$0	\$0	\$431,745	\$0
47	% DISTRIBUTION			100.000%		0.000%	34.142%	0.000%	3.522%	10.115%	0.709%	0.985%	0.048%	0.000%	0.000%	50.479%	0.000%

TYCOS Blue Ridge Telephone Co.

S-12,1of1

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	SEPARATION FACTORS																
1	BIG THREE EXPENSES			100.000%	S-3, LN 4	0.000%	27.452%	0.000%	2.623%	15.484%	1.765%	1.237%	0.050%	0.000%	0.000%	51.388%	0.000%
2	TELEPHONE PLANT IN SERVICE			100.000%	S-2, LN 10	0.000%	24.760%	0.000%	2.233%	17.577%	2.183%	1.334%	0.051%	0.000%	0.000%	51.863%	0.000%
3	PLANT UNDER CONSTRUCTION - LONG TERM	2004		0.000%	S-6, LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	CAPITAL LEASES	2680		0.000%	S-3, LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	EQUAL ACCESS INVESTMENT			100.000%	S-6, LN 36	0.000%	85.294%	0.000%	0.000%	0.000%	14.706%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.000%	S-2, LN33 - LN3:	0.000%	24.287%	0.000%	2.634%	15.683%	2.040%	1.474%	0.057%	0.000%	0.000%	53.825%	0.000%
	CORPORATE OPERATIONS EXPENSE																
7	EXECUTIVE AND PLANNING	6710															
8	DIRECT ASSIGNED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE	6720															
11	DIRECT ASSIGNED			\$8,473	DIRECT	\$0	\$8,473	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$1,481,909	LN 1	\$0	\$406,813	\$0	\$38,865	\$229,466	\$26,159	\$18,336	\$742	\$0	\$0	\$761,528	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$1,490,382		\$0	\$415,286	\$0	\$38,865	\$229,466	\$26,159	\$18,336	\$742	\$0	\$0	\$761,528	\$0
14	% DISTRIBUTION			100.000%		0.000%	27.864%	0.000%	2.608%	15.396%	1.755%	1.230%	0.050%	0.000%	0.000%	51.096%	0.000%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	INTEREST AND RELATED ITEMS	7500															
16	CAPITAL LEASES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$9,538,566	RECORDS	\$0	\$2,574,465	\$0	\$241,421	\$1,530,740	\$180,553	\$125,318	\$4,935	\$0	\$0	\$4,881,135	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$8,112,323	VARIOUS	\$0	\$2,227,909	\$0	\$203,834	\$1,307,113	\$151,467	\$104,296	\$4,124	\$0	\$0	\$4,113,580	\$0
23	: INTEREST - CAPITAL LEASE			\$0	LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	: OPERATING FIXED CHARGES			\$0	LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	: Amort of Excess Deferred Tax & Envir Tax			\$0	LN2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	: DEPR ON CAP OVERHEADS + MEALS & ENT.			(\$360)	LN 6+DIRECT	\$0	(\$87)	\$0	(\$9)	(\$56)	(\$7)	(\$5)	(\$0)	\$0	\$0	(\$194)	\$0
27	NET TAXABLE INCOME			\$1,426,604		\$0	\$346,643	\$0	\$37,597	\$223,683	\$29,093	\$21,028	\$811	\$0	\$0	\$767,749	\$0
28	% DISTRIBUTION			100.000%		0.000%	24.298%	0.000%	2.635%	15.679%	2.039%	1.474%	0.057%	0.000%	0.000%	53.817%	0.000%
	OPERATING TAXES																
29	FEDERAL ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX	7220		\$380,598	LN 28	\$0	\$92,479	\$0	\$10,030	\$59,674	\$7,761	\$5,609	\$216	\$0	\$0	\$204,827	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$15,801	LN 28	\$0	\$3,839	\$0	\$416	\$2,477	\$322	\$233	\$9	\$0	\$0	\$8,503	\$0
33	OPERATING TAXES - OTHER	7240		\$114,314	LN 2+DIRECT	\$0	\$31,078	\$0	\$2,470	\$19,445	\$2,415	\$1,475	\$56	\$0	\$0	\$57,375	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$296,401)	LN 28	\$0	(\$72,021)	\$0	(\$7,811)	(\$46,473)	(\$6,044)	(\$4,369)	(\$169)	\$0	\$0	(\$159,515)	\$0
35	TOTAL OPERATING TAXES			\$214,311		\$0	\$55,376	\$0	\$5,105	\$35,124	\$4,454	\$2,949	\$113	\$0	\$0	\$111,190	\$0

TYCOS Blue Ridge Telephone Co.

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DEVELOPMENT OF ALLOCATION RATIOS

AL-1,1of1

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	ALLOCATED LOOPS - COE	\$9,371	SPF	\$0	\$2,314	\$0	\$29	\$1,403	\$177	\$71	\$0	\$0	\$0	\$5,377	\$0
2	PERCENT DISTRIBUTION	100.000%		0.000%	24.692%	0.000%	0.315%	14.973%	1.887%	0.760%	0.000%	0.000%	0.000%	57.372%	0.000%
3	ALLOCATED LOOPS - CWF	\$9,371	SPF	\$0	\$2,314	\$0	\$29	\$1,403	\$177	\$71	\$0	\$0	\$0	\$5,377	\$0
4	PERCENT DISTRIBUTION	100.000%		0.000%	24.692%	0.000%	0.315%	14.973%	1.887%	0.760%	0.000%	0.000%	0.000%	57.372%	0.000%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$669	TOLL MOU	\$0	\$256	\$0	\$20	\$241	\$44	\$79	\$0	\$0	\$0	\$29	\$0
6	PERCENT DISTRIBUTION	100.000%		0.000%	38.301%	0.000%	2.990%	35.982%	6.601%	11.809%	0.000%	0.000%	0.000%	4.318%	0.000%
7	ALLOCATED CIRCUIT MILES - CWF	\$13,388	CMM	\$0	\$5,503	\$0	\$209	\$5,170	\$949	\$937	\$0	\$0	\$0	\$620	\$0
8	PERCENT DISTRIBUTION	100.000%		0.000%	41.106%	0.000%	1.558%	38.617%	7.085%	6.999%	0.000%	0.000%	0.000%	4.634%	0.000%
9	ALLOCATED WIDEBAND LOOPS	\$104	WB CKTS	\$0	\$0	\$0	\$72	\$0	\$0	\$30	\$2	\$0	\$0	\$0	\$0
10	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	69.231%	0.000%	0.000%	28.846%	1.923%	0.000%	0.000%	0.000%	0.000%
11	ALLOCATED WBD CHANNELS (CKTS)	\$27	WB CKTS	\$0	\$0	\$0	\$18	\$0	\$0	\$8	\$1	\$0	\$0	\$0	\$0
12	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	66.667%	0.000%	0.000%	29.630%	3.704%	0.000%	0.000%	0.000%	0.000%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$27	WB CKTS Le	\$0	\$0	\$0	\$18	\$0	\$0	\$8	\$1	\$0	\$0	\$0	\$0
14	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	66.667%	0.000%	0.000%	29.630%	3.704%	0.000%	0.000%	0.000%	0.000%
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$88,975	DIRECT	\$0	\$8,590	\$0	\$0	\$78,231	\$2,154	\$0	\$0	\$0	\$0	\$0	\$0
16	PERCENT DISTRIBUTION	100.000%		0.000%	9.654%	0.000%	0.000%	87.925%	2.421%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
17	ALLOCATED USERS	\$17,522		\$0	\$623	\$0	\$0	\$5,676	\$156	\$0	\$0	\$0	\$0	\$11,067	\$0
18	PERCENT DISTRIBUTION	100.000%		0.000%	3.556%	0.000%	0.000%	32.394%	0.890%	0.000%	0.000%	0.000%	0.000%	63.161%	0.000%
19	OB&C ALLOCATION	100.000%		0.000%	3.556%	0.000%	0.000%	32.394%	0.890%	0.000%	0.000%	0.000%	0.000%	63.161%	0.000%
CWC-1				CASH WORKING CAPITAL WORKSHEET											CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	PLANT SPECIFIC EXPENSES	\$1,746,051	S-9,LN 27	\$0	\$432,500	\$0	\$39,610	\$308,213	\$38,240	\$23,390	\$891	\$0	\$0	\$903,207	\$0
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$1,023,023	VARIOUS	\$0	\$352,318	\$0	\$18,573	\$190,990	\$18,159	\$11,095	\$421	\$0	\$0	\$431,467	\$0
3	CUSTOMER OPERATIONS EXP - MARKETING	\$532,241	S-11,LN 12	\$0	\$206,116	\$0	\$25,292	\$0	\$0	\$0	\$0	\$0	\$0	\$300,833	\$0
4	CUSTOMER OPERATIONS EXP - SERVICES	\$323,047	S-11,LN 44	\$0	\$85,894	\$0	\$4,829	\$86,509	\$6,068	\$8,425	\$410	\$0	\$0	\$130,911	\$0
5	CORPORATE OPERATIONS EXPENSE	\$1,490,382	S-12,LN 13	\$0	\$415,286	\$0	\$38,865	\$229,466	\$26,159	\$18,336	\$742	\$0	\$0	\$761,528	\$0
6	EQUAL ACCESS EXPENSE	\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	OTHER EXPENSE - CONTRIBUTIONS	\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTEREST ON CUSTOMER DEPOSITS	\$0	S-12,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	FEDERAL INCOME TAX (ACTUAL)	\$380,598	S-12,LN 29 + 31	\$0	\$92,479	\$0	\$10,030	\$59,674	\$7,761	\$5,609	\$216	\$0	\$0	\$204,827	\$0
10	STATE INCOME TAX (ACTUAL)	\$15,801	S-12,LN 32	\$0	\$3,839	\$0	\$416	\$2,477	\$322	\$233	\$9	\$0	\$0	\$8,503	\$0
11	OTHER OPERATING TAX	\$114,314	S-12,LN 33	\$0	\$31,078	\$0	\$2,470	\$19,445	\$2,415	\$1,475	\$56	\$0	\$0	\$57,375	\$0
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$5,158	RECORDS	\$0	\$0	\$0	\$0	\$654	\$557	\$985	\$0	\$0	\$0	\$2,962	\$0
14	INTEREST ON CAPITAL LEASES	\$0	S-12,LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER FIXED CHARGES - OPERATING	\$0	S-12,LN 18-LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$5,630,614		\$0	\$1,619,511	\$0	\$140,085	\$897,428	\$99,682	\$69,548	\$2,746	\$0	\$0	\$2,801,614	\$0
17	CASH WORKING CAPITAL RATIO	4.11%		0.00%	4.11%	0.00%	4.11%	4.11%	4.11%	4.11%	4.11%	0.00%	0.00%	4.11%	
18	CASH WORKING CAPITAL	\$231,396		\$0	\$66,555	\$0	\$5,757	\$36,881	\$4,097	\$2,858	\$113	\$0	\$0	\$115,135	\$0
19	MINIMUM BANK BALANCE	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	WORKING CASH ADVANCES	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL CASH WORKING CAPITAL	\$231,396		\$0	\$66,555	\$0	\$5,757	\$36,881	\$4,097	\$2,858	\$113	\$0	\$0	\$115,135	\$0

TYCOS Blue Ridge Telephone Co.

	DESCRIPTION	TOTAL COMPANY	TOTAL COMMON LINE	CAPPED CL	PUBLIC PAY	INSIDE WIRE	CPE	BFP	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY
47	FROZEN MAG SHIFT	\$0	\$150,202	\$0	\$0	\$0	\$0	\$0	\$0	\$7,622	\$0	\$6,610
48	POST MAG REVENUE REQUIREMENT	\$3,074,822	\$2,558,249	\$0	\$0	\$0	\$0	\$2,408,047	\$0	\$151,144	\$58,979	\$125,855

A-1,1of1 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR		
1		NET INVESTMENT FOR SETTLEMENTS	\$3,485,730	(NOTE A)	\$0	\$2,869,449	\$68,010	\$0	\$0	\$142,202	\$64,342	\$0	\$116,924	\$44,607	\$19,511	\$200	\$160,486	\$0
2		RATE OF RETURN	11.25%		11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
3		RETURN ON INVESTMENT	\$392,145	LN 1*LN 2	\$0	\$322,813	\$7,651	\$0	\$0	\$15,998	\$7,238	\$0	\$13,154	\$5,018	\$2,195	\$23	\$18,055	\$0
4		ALLOW FOR FUNDS USED DURING CONSTR	\$0	A-8, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$392,145	LN 3-LN 4	\$0	\$322,813	\$7,651	\$0	\$0	\$15,998	\$7,238	\$0	\$13,154	\$5,018	\$2,195	\$23	\$18,055	\$0
6		FEDERAL INCOME TAX	\$211,207	LN 30	\$0	\$173,863	\$4,124	\$0	\$0	\$8,616	\$3,899	\$0	\$7,084	\$2,703	\$1,182	\$12	\$9,724	\$0
7		LESS: FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		NET FEDERAL INCOME TAX	\$211,207	LN 6-LN 7	\$0	\$173,863	\$4,124	\$0	\$0	\$8,616	\$3,899	\$0	\$7,084	\$2,703	\$1,182	\$12	\$9,724	\$0
9		STATE AND LOCAL INCOME TAX	\$38,518	LN 36	\$0	\$31,708	\$752	\$0	\$0	\$1,571	\$711	\$0	\$1,292	\$493	\$216	\$2	\$1,773	\$0
10		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$38,518	LN 9-LN 10	\$0	\$31,708	\$752	\$0	\$0	\$1,571	\$711	\$0	\$1,292	\$493	\$216	\$2	\$1,773	\$0
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$2,432,953	A-8, LN 20	\$0	\$1,879,663	\$171,871	\$0	\$29	\$79,937	\$42,631	\$0	\$72,410	\$24,930	\$12,846	\$58,942	\$89,693	\$0
14		NONOPERATING EXP	\$0	A-8, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		UNCOLLECTIBLES	\$0	A-8, LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		BASIS FOR GROSS RECEIPTS TAX	\$3,074,822		\$0	\$2,408,047	\$184,399	\$0	\$29	\$106,122	\$54,480	\$0	\$93,940	\$33,144	\$16,439	\$58,979	\$119,245	\$0
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT	\$3,074,822	LN16+LN18	\$0	\$2,408,047	\$184,399	\$0	\$29	\$106,122	\$54,480	\$0	\$93,940	\$33,144	\$16,439	\$58,979	\$119,245	\$0
		SPECIAL ACCESS INCLUDING WBI																
OPTIONAL GROSS UP INCOME TAX CALCULATION																		
20		RETURN ON INVESTMENT	\$392,145	LN 3	\$0	\$322,813	\$7,651	\$0	\$0	\$15,998	\$7,238	\$0	\$13,154	\$5,018	\$2,195	\$23	\$18,055	\$0
21		INTEREST AND RELATED ITEMS	\$0	A-12, LN 14-16-15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	(\$97)	A-12, LN 21	\$0	(\$76)	(\$8)	\$0	\$0	(\$3)	(\$2)	\$0	(\$3)	(\$1)	(\$1)	(\$0)	(\$4)	\$0
23		TOTAL INCOME ADJUSTMENTS	(\$97)	LN21+LN22	\$0	(\$76)	(\$8)	\$0	\$0	(\$3)	(\$2)	\$0	(\$3)	(\$1)	(\$1)	(\$0)	(\$4)	\$0
24		RETURN LESS INCOME ADJ	\$392,242	LN20-LN23	\$0	\$322,889	\$7,659	\$0	\$0	\$16,001	\$7,240	\$0	\$13,157	\$5,019	\$2,196	\$23	\$18,058	\$0
25		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$392,242		\$0	\$322,889	\$7,659	\$0	\$0	\$16,001	\$7,240	\$0	\$13,157	\$5,019	\$2,196	\$23	\$18,058	\$0
27		FEDERAL TAXABLE INCOME	\$392,242		\$0	\$322,889	\$7,659	\$0	\$0	\$16,001	\$7,240	\$0	\$13,157	\$5,019	\$2,196	\$23	\$18,058	\$0
28	0.35	FEDERAL INCOME TAX	\$211,207	LN 27*FTR	\$0	\$173,863	\$4,124	\$0	\$0	\$8,616	\$3,899	\$0	\$7,084	\$2,703	\$1,182	\$12	\$9,724	\$0
29		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$211,207	LN28-LN29	\$0	\$173,863	\$4,124	\$0	\$0	\$8,616	\$3,899	\$0	\$7,084	\$2,703	\$1,182	\$12	\$9,724	\$0
31		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$603,449		\$0	\$496,752	\$11,784	\$0	\$0	\$24,617	\$11,139	\$0	\$20,241	\$7,722	\$3,378	\$35	\$27,782	\$0
33		STATE TAXABLE INCOME	\$603,449		\$0	\$496,752	\$11,784	\$0	\$0	\$24,617	\$11,139	\$0	\$20,241	\$7,722	\$3,378	\$35	\$27,782	\$0
34	0.079	STATE INCOME TAX	\$38,518	LN 33*STR	\$0	\$31,708	\$752	\$0	\$0	\$1,571	\$711	\$0	\$1,292	\$493	\$216	\$2	\$1,773	\$0
35		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		NET STATE INCOME TAX BEFORE ITC AMORT	\$38,518	LN34-LN35	\$0	\$31,708	\$752	\$0	\$0	\$1,571	\$711	\$0	\$1,292	\$493	\$216	\$2	\$1,773	\$0
37		FEDERAL TAX AT MAXIMUM RATE	\$202,064		\$0	\$166,337	\$3,946	\$0	\$0	\$8,243	\$3,730	\$0	\$6,778	\$2,586	\$1,131	\$12	\$9,303	\$0
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$17,748)		\$0	(\$14,610)	(\$347)	\$0	\$0	(\$724)	(\$328)	\$0	(\$595)	(\$227)	(\$99)	(\$1)	(\$817)	\$0

TYCOS Blue Ridge Telephone Co.

A-2.1of1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
NET INVESTMENT SUMMARY																		
1	2110	GENERAL SUPPORT FACILITIES	\$544,802	A-3, LN 4	\$0	\$425,316	\$46,097	\$0	\$0	\$17,424	\$10,117	\$0	\$16,790	\$5,466	\$3,068	\$859	\$19,664	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$1,101,909	A-4, LN 21+25	\$0	\$0	\$1,101,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$3,334,926	A-4, LN 41	\$0	\$2,183,017	\$0	\$0	\$0	\$416,560	\$0	\$0	\$134,558	\$130,669	\$0	\$0	\$470,122	\$0
5	2310	INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$8,566,015	A-5, LN 21	\$0	\$7,984,003	\$0	\$0	\$0	\$0	\$241,834	\$0	\$266,845	\$0	\$73,333	\$0	\$0	\$0
7	2680	TANGIBLE ASSETS	\$0	A-3, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$113,711	A-3, LN 15	\$0	\$88,904	\$9,635	\$0	\$0	\$3,643	\$2,115	\$0	\$3,511	\$1,143	\$641	\$7	\$4,112	\$0
9		TOTAL PLANT IN SERVICE	\$13,661,363		\$0	\$10,681,240	\$1,157,642	\$0	\$0	\$437,628	\$254,065	\$0	\$421,705	\$137,278	\$77,042	\$866	\$493,898	\$0
10		% DISTRIBUTION	100.000%		0.000%	78.186%	8.474%	0.000%	0.000%	3.203%	1.860%	0.000%	3.087%	1.005%	0.564%	0.006%	3.615%	0.000%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6, LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$208,911	A-6, LN 13	\$0	\$163,324	\$17,696	\$0	\$0	\$6,699	\$3,884	\$0	\$6,455	\$2,101	\$1,178	\$13	\$7,560	\$0
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6, LN 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6, LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$13,870,274		\$0	\$10,844,564	\$1,175,338	\$0	\$0	\$444,327	\$257,949	\$0	\$428,160	\$139,379	\$78,219	\$879	\$501,458	\$0
16		% DISTRIBUTION	100.000%		0.000%	78.186%	8.474%	0.000%	0.000%	3.203%	1.860%	0.000%	3.087%	1.005%	0.564%	0.006%	3.615%	0.000%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$9,982,050	A-7, LN 9	\$0	\$7,660,579	\$1,073,098	\$0	\$0	\$289,202	\$186,131	\$0	\$298,824	\$90,719	\$56,442	\$669	\$326,387	\$0
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	A-7, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	A-7, LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	4340	OPERATING DEFERRED INCOME TAX	\$510,939	A-7, LN 28	\$0	\$399,326	\$43,420	\$0	\$0	\$16,397	\$9,492	\$0	\$15,760	\$5,143	\$2,878	\$17	\$18,505	\$0
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$0	A-7, LNS 30-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$3,377,285		\$0	\$2,784,660	\$58,820	\$0	\$0	\$138,728	\$62,325	\$0	\$113,576	\$43,517	\$18,899	\$194	\$156,566	\$0
25		% DISTRIBUTION	100.000%		0.000%	82.453%	1.742%	0.000%	0.000%	4.108%	1.845%	0.000%	3.363%	1.289%	0.560%	0.006%	4.636%	0.000%
26	1220	MATERIALS AND SUPPLIES	\$36,107	A-3, LN 16	\$0	\$28,231	\$3,060	\$0	\$0	\$1,157	\$672	\$0	\$1,115	\$363	\$204	\$2	\$1,305	\$0
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3, LN17+LN20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$0	A-3, LN18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$72,338	A-3, LN 10	\$0	\$56,559	\$6,130	\$0	\$0	\$2,317	\$1,345	\$0	\$2,233	\$727	\$408	\$5	\$2,615	\$0
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$3,485,730		\$0	\$2,869,449	\$68,010	\$0	\$0	\$142,202	\$64,342	\$0	\$116,924	\$44,607	\$19,511	\$200	\$160,486	\$0
32		% DISTRIBUTION	100.000%		0.000%	82.320%	1.951%	0.000%	0.000%	4.080%	1.846%	0.000%	3.354%	1.280%	0.560%	0.006%	4.604%	0.000%

TYCOS Blue Ridge Telephone Co.

A-3,1of1 GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
BASIS FOR GENERAL SUPPORT FACILITIES																		
1a		CENTRAL OFFICE EQUIPMENT	\$4,436,835	A-4, LN 42	\$0	\$2,183,017	\$1,101,909	\$0	\$0	\$416,560	\$0	\$0	\$134,558	\$130,669	\$0	\$0	\$470,122	\$0
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c		CABLE & WIRE FACILITIES	\$8,566,015	A-5, LN 23	\$0	\$7,984,003	\$0	\$0	\$0	\$0	\$241,834	\$0	\$266,845	\$0	\$73,333	\$0	\$0	\$0
1d		TOTAL	\$13,002,850		\$0	\$10,167,020	\$1,101,909	\$0	\$0	\$416,560	\$241,834	\$0	\$401,404	\$130,669	\$73,333	\$0	\$470,122	\$0
1e		% DISTRIBUTION	100.000%		0.000%	78.191%	8.474%	0.000%	0.000%	3.204%	1.860%	0.000%	3.087%	1.005%	0.564%	0.000%	3.616%	0.000%
2110 GENERAL SUPPORT ASSETS																		
2		ALLOCATED	\$526,071	LN 1e	\$0	\$411,342	\$44,583	\$0	\$0	\$16,852	\$9,784	\$0	\$16,238	\$5,286	\$2,967	\$0	\$19,018	\$0
3		GENERAL PURPOSE COMPUTERS	\$18,731	LN 1e & DIRECT	\$0	\$13,974	\$1,515	\$0	\$0	\$572	\$332	\$0	\$552	\$180	\$101	\$859	\$646	\$0
4		TOTAL GENERAL SUPPORT ASSETS	\$544,802		\$0	\$425,316	\$46,097	\$0	\$0	\$17,424	\$10,117	\$0	\$16,790	\$5,466	\$3,068	\$859	\$19,664	\$0
5		% DISTRIBUTION	100.000%		0.000%	78.068%	8.461%	0.000%	0.000%	3.198%	1.857%	0.000%	3.082%	1.003%	0.563%	0.158%	3.609%	0.000%
6		COE, IOT, CWF AND GENERAL SUPPORT	\$13,547,652		\$0	\$10,592,336	\$1,148,007	\$0	\$0	\$433,984	\$251,951	\$0	\$418,194	\$136,135	\$76,400	\$859	\$489,786	\$0
7		% DISTRIBUTION	100.000%		0.000%	78.186%	8.474%	0.000%	0.000%	3.203%	1.860%	0.000%	3.087%	1.005%	0.564%	0.006%	3.615%	0.000%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE, IOT, CWF, GENERAL SUPPORT	\$13,547,652		\$0	\$10,592,336	\$1,148,007	\$0	\$0	\$433,984	\$251,951	\$0	\$418,194	\$136,135	\$76,400	\$859	\$489,786	\$0
10		AND EQUAL ACCESS EQUIPMENT	100.000%		0.000%	78.186%	8.474%	0.000%	0.000%	3.203%	1.860%	0.000%	3.087%	1.005%	0.564%	0.006%	3.615%	0.000%
11	2680	TANGIBLE ASSETS																
12		CAPITAL LEASES	\$0	LN 7														
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$113,711	LN 10	\$0	\$88,904	\$9,635	\$0	\$0	\$3,643	\$2,115	\$0	\$3,511	\$1,143	\$641	\$7	\$4,112	\$0
16	1220	MATERIALS AND SUPPLIES	\$36,107	LN 10	\$0	\$28,231	\$3,060	\$0	\$0	\$1,157	\$672	\$0	\$1,115	\$363	\$204	\$2	\$1,305	\$0
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE, IOT, CWF, GEN SUPP & EQUAL ACCESS	\$12,426,278		\$0	\$10,592,336	\$1,148,007	\$0	\$0	\$433,984	\$251,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		FOR APPORTIONING PRESUBSCRIPTION	100.000%		0.000%	85.241%	9.239%	0.000%	0.000%	3.492%	2.028%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
23		COE, IOT & CWF EXCL CCL FOR ASSIGNING	\$2,835,830		\$0	\$0	\$1,101,909	\$0	\$0	\$416,560	\$241,834	\$0	\$401,404	\$130,669	\$73,333	\$0	\$470,122	\$0
24		CARRIER ACCESS BILLING EXPENSES	100.000%		0.000%	0.000%	38.857%	0.000%	0.000%	14.689%	8.528%	0.000%	14.155%	4.608%	2.586%	0.000%	16.578%	0.000%

[illegible]

TYCOS Blue Ridge Telephone Co.

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
28	2230	CENTRAL OFFICE TRANSMISSION																
29		WIDEBAND AND WBI	\$576,851	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106,730	\$0	\$0	\$0	\$470,122	\$0
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$3,726	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,726	\$0	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$2,210,845	LN 4/DIRECT	\$0	\$2,183,017	\$0	\$0	\$0	\$0	\$0	\$0	\$27,829	\$0	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT																
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$458,930	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$331,987	\$0	\$0	\$0	\$126,944	\$0	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		TOTAL IX CIRCUIT	\$458,930		\$0	\$0	\$0	\$0	\$0	\$331,987	\$0	\$0	\$0	\$126,944	\$0	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$84,573	DIRECT	\$0	\$0	\$0	\$0	\$0	\$84,573	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$3,334,926		\$0	\$2,183,017	\$0	\$0	\$0	\$416,560	\$0	\$0	\$134,558	\$130,669	\$0	\$0	\$470,122	\$0
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$4,436,835		\$0	\$2,183,017	\$1,101,909	\$0	\$0	\$416,560	\$0	\$0	\$134,558	\$130,669	\$0	\$0	\$470,122	\$0
43		% DISTRIBUTION	100.000%		0.000%	49.202%	24.835%	0.000%	0.000%	9.389%	0.000%	0.000%	3.033%	2.945%	0.000%	0.000%	10.596%	0.000%
COE RATIOS																		
44		OPERATOR SYSTEMS	0.000%	LN 17	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
45		TANDEM SWITCHING	0.000%	LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
46		LOCAL SWITCHING	100.000%	LN 25	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
47		CENTRAL OFFICE SWITCHING	100.000%	LN 21+25	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
48		CENTRAL OFFICE TRANSMISSION	100.000%	LN 41	0.000%	65.459%	0.000%	0.000%	0.000%	12.491%	0.000%	0.000%	4.035%	3.918%	0.000%	0.000%	14.097%	0.000%

TYCOS Blue Ridge Telephone Co.

A-5,1of1 INFORMATION ORIGATION/TERMINATION AND CABLE AND WIRE FACILITIES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		ALLOCATION FACTORS																
2		EQUIVALENT ACCESS LINES - MSG CWF	100.00%	AL-1, LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		IX CIRCUIT MILES - MSG CWF	100.00%	AL-1, LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM																
4		OTHER IOT EQUIPMENT																
5		COIN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2410	CABLE AND WIRE FACILITIES																
13		SUBSCRIBER LINE	\$8,085,765	LN 1/DIRECT	\$0	\$7,984,003	\$0	\$0	\$0	\$0	\$0	\$0	\$101,762	\$0	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$165,083	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165,083	\$0	\$0	\$0	\$0	\$0
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		INTEREXCHANGE WIDEBAND & DSL	\$66,252	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,252	\$0	\$0	\$0
17a		IX TRUNK - ACCESS	\$193,885	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$186,804	\$0	\$0	\$0	\$7,081	\$0	\$0	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		IX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		HOST/REMOTE	\$55,029	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$55,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$8,566,015		\$0	\$7,984,003	\$0	\$0	\$0	\$0	\$241,834	\$0	\$266,845	\$0	\$73,333	\$0	\$0	\$0
22		% DISTRIBUTION	100.000%		0.000%	93.206%	0.000%	0.000%	0.000%	0.000%	2.823%	0.000%	3.115%	0.000%	0.856%	0.000%	0.000%	0.000%
23		TOTAL CABLE & WIRE FACILITIES	\$8,566,015		\$0	\$7,984,003	\$0	\$0	\$0	\$0	\$241,834	\$0	\$266,845	\$0	\$73,333	\$0	\$0	\$0
24		% DISTRIBUTION	100.000%		0.000%	93.206%	0.000%	0.000%	0.000%	0.000%	2.823%	0.000%	3.115%	0.000%	0.856%	0.000%	0.000%	0.000%

[illegible]

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LN	A/C	DESCRIPTION	TOTAL		COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON INFO	COMMON TRANSPORT		SPECIAL ACCESS			B&C	WBI	OPERATOR	
			COMPANY	SOURCE			EQUAL ACCESS	EQUAL ACCESS		TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL TERM				MILEAGE FACILITY
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE																
2		GENERAL SUPPORT	\$424,096	A-3, LN 5	\$0	\$331,082	\$35,884	\$0	\$0	\$13,564	\$7,875	\$0	\$13,071	\$4,255	\$2,388	\$669	\$15,308	\$0
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$1,037,215	A-4, LN 47	\$0	\$0	\$1,037,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$2,206,719	A-4, LN 48	\$0	\$1,444,498	\$0	\$0	\$0	\$275,638	\$0	\$0	\$89,041	\$86,464	\$0	\$0	\$311,079	\$0
6		UNDISTRIBUTED COF	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5, LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$6,314,020	A-5, LN 22	\$0	\$5,884,998	\$0	\$0	\$0	\$178,256	\$0	\$0	\$196,712	\$0	\$54,053	\$0	\$0	\$0
9		TOTAL ACCUM DEPR - TPIS	\$9,982,050		\$0	\$7,660,579	\$1,073,098	\$0	\$0	\$289,202	\$186,131	\$0	\$298,824	\$90,719	\$56,442	\$669	\$326,387	\$0
10	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-6, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$9,982,050		\$0	\$7,660,579	\$1,073,098	\$0	\$0	\$289,202	\$186,131	\$0	\$298,824	\$90,719	\$56,442	\$669	\$326,387	\$0
12		% DISTRIBUTION	100.000%		0.000%	76.744%	10.750%	0.000%	0.000%	2.897%	1.865%	0.000%	2.994%	0.909%	0.565%	0.007%	3.270%	0.000%
		ACCUMULATED AMORTIZATION																
13	3400	TANGIBLE ASSETS																
14		CAPITAL LEASES	\$0	A-3, LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		UNDISTRIBUTED	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL ACCUM AMORT - TANGIBLE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	3500	INTANGIBLE ASSETS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6, LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL ACCUM AMORTIZATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		% DISTRIBUTION	0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
22	4100&	NET OPERATING DEFERRED INC TAX																
23	4340	GENERAL SUPPORT	\$9,845	A-3, LN 5	\$0	\$7,687	\$833	\$0	\$0	\$314	\$183	\$0	\$303	\$99	\$55	\$16	\$355	\$0
24		CENTRAL OFFICE EQUIP	\$162,537	A-4, LN 43	\$0	\$79,953	\$40,399	\$0	\$0	\$15,256	\$0	\$0	\$4,926	\$4,786	\$0	\$0	\$17,218	\$0
25		INFORMATION ORIG/TERM	\$0	A-5, LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$312,747	A-5, LN 22	\$0	\$291,506	\$0	\$0	\$0	\$0	\$8,829	\$0	\$9,735	\$0	\$2,677	\$0	\$0	\$0
27		UNDISTRIBUTED	\$25,810	A-3, LN 10	\$0	\$20,181	\$2,188	\$0	\$0	\$826	\$480	\$0	\$796	\$259	\$146	\$2	\$933	\$0
28		TOTAL NET DEFERRED INC TAX	\$510,939		\$0	\$399,326	\$43,420	\$0	\$0	\$16,397	\$9,492	\$0	\$15,760	\$5,143	\$2,878	\$17	\$18,505	\$0
29		% DISTRIBUTION	100.000%		0.000%	78.155%	8.498%	0.000%	0.000%	3.209%	1.858%	0.000%	3.084%	1.007%	0.563%	0.003%	3.622%	0.000%
30	4040&	CUST. DEPOSITS & OTHER DEF CRS-NET																
31	4360	GENERAL SUPPORT	\$0	A-3, LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		CENTRAL OFFICE EQUIP	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		INFORMATION ORIG/TERM	\$0	A-5, LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		CABLE AND WIRE FACILITIES	\$0	A-5, LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	4310	OTHER LONG TERM LIABILITIES	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR
1	6110	OPERATING EXPENSE AND TAX															
		NETWORK SUPPORT EXPENSE	\$1,856	A-9,LN 6	\$0	\$1,451	\$157	\$0	\$0	\$59	\$35	\$0	\$57	\$19	\$10	\$0	\$67
2	6120	GENERAL SUPPORT EXPENSE	\$118,491	A-9,LN 7	\$0	\$92,496	\$10,025	\$0	\$0	\$3,789	\$2,200	\$0	\$3,651	\$1,189	\$667	\$187	\$4,276
3	6210	CENTRAL OFFICE EXPENSE	\$124,498	A-9,LN 15	\$0	\$58,016	\$35,870	\$0	\$0	\$11,070	\$0	\$0	\$3,576	\$3,473	\$0	\$0	\$12,494
4	6310	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6410	CABLE AND WIRE FACILITIES EXP	\$227,276	A-9,LN 24	\$0	\$211,835	\$0	\$0	\$0	\$0	\$6,416	\$0	\$7,079	\$0	\$1,946	\$0	\$0
6	6510	OTHER PLANT EXPENSE	(\$0)	A-10,LN 6	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)
7	6530	NETWORK OPERATIONS EXPENSE	\$224,520	A-10,LN 7	\$0	\$175,556	\$19,028	\$0	\$0	\$7,192	\$4,176	\$0	\$6,930	\$2,256	\$1,266	\$0	\$8,117
8	6540	ACCESS / USF EXPENSE	\$146,325	A-10,LN 8	\$0	\$146,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$231,419	A-11,LN 1	\$0	\$180,939	\$19,611	\$0	\$0	\$7,412	\$4,304	\$0	\$7,143	\$2,325	\$1,305	\$15	\$8,365
8	6620	SERVICES EXPENSE	\$91,428	A-11,LN29	\$0	\$15,620	\$13,396	\$0	\$21	\$5,063	\$2,940	\$0	\$4,558	\$1,464	\$633	\$42,177	\$5,338
11	6710	EXECUTIVE AND PLANNING EXP	\$0	A-12,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6720	GENERAL AND ADMINISTRATIVE EXP	\$454,014	A-12,LN 9	\$0	\$343,581	\$38,200	\$0	\$8	\$13,469	\$7,817	\$0	\$12,849	\$4,184	\$2,347	\$16,504	\$15,055
13		SUBTOTAL OPERATING EXPENSE	\$1,619,819		\$0	\$1,225,819	\$136,287	\$0	\$29	\$48,055	\$27,888	\$0	\$45,843	\$14,929	\$8,375	\$58,883	\$53,711
14		% DISTRIBUTION	100.000%		0.000%	75.676%	8.414%	0.000%	0.002%	2.967%	1.722%	0.000%	2.830%	0.922%	0.517%	3.635%	3.316%
15	6560	DEPRECIATION AND AMORTIZATION	\$781,048	A-10,LN 19+27	\$0	\$628,991	\$32,734	\$0	\$0	\$30,805	\$14,162	\$0	\$25,577	\$9,663	\$4,294	\$57	\$34,766
16	7200	OTHER OPERATING TAX	\$33,636	A-12,LN 25	\$0	\$26,299	\$2,850	\$0	\$0	\$1,077	\$626	\$0	\$1,038	\$338	\$190	\$2	\$1,216
17		EQUAL ACCESS EXPENSE	\$0	A-12,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	5240/7100/	RENT REVENUES/ OTHER INC/ G+L	(\$1,550)	A-10,LN 35	\$0	(\$1,445)	\$0	\$0	\$0	\$0	(\$44)	\$0	(\$48)	\$0	(\$13)	\$0	\$0
20		TOTAL OPERATING EXP & TAX	\$2,432,953		\$0	\$1,879,663	\$171,871	\$0	\$29	\$79,937	\$42,631	\$0	\$72,410	\$24,930	\$12,846	\$58,942	\$99,693
21		% DISTRIBUTION	100.000%		0.000%	77.259%	7.064%	0.000%	0.001%	3.286%	1.752%	0.000%	2.976%	1.025%	0.528%	2.423%	3.687%
22	7370	NON OPERATING EXPENSE															
23		ABANDONED CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		CONTRIBUTIONS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		TOTAL NON OPERATING EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	5310	UNCOLLECTIBLES															
27	5320	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5320	END USER COMMON LINE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5330	IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL UNCOLLECTIBLES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TYCOS Blue Ridge Telephone Co.

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PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
BASIS FOR NETWORK SUPPORT EXPENSE																		
1		GEN SUPPORT, COE, IOT AND C&WF	\$13,547,652	VARIOUS	\$0	\$10,592,336	\$1,148,007	\$0	\$0	\$433,984	\$251,951	\$0	\$418,194	\$136,135	\$76,400	\$859	\$489,786	\$0
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$13,547,652		\$0	\$10,592,336	\$1,148,007	\$0	\$0	\$433,984	\$251,951	\$0	\$418,194	\$136,135	\$76,400	\$859	\$489,786	\$0
4		% DISTRIBUTION	100.000%		0.000%	78.186%	8.474%	0.000%	0.000%	3.203%	1.860%	0.000%	3.087%	1.005%	0.564%	0.006%	3.615%	0.000%
PLANT SPECIFIC EXPENSES																		
5		GENERAL SUPPORT EXPENSE																
6	6110	NETWORK SUPPORT	\$1,856	LN 4	\$0	\$1,451	\$157	\$0	\$0	\$59	\$35	\$0	\$57	\$19	\$10	\$0	\$67	\$0
7	6120	GENERAL SUPPORT	\$118,481	A-3, LN 5	\$0	\$92,496	\$10,025	\$0	\$0	\$3,789	\$2,200	\$0	\$3,651	\$1,189	\$667	\$187	\$4,276	\$0
8		TOTAL GENERAL SUPPORT EXP	\$120,337		\$0	\$93,947	\$10,182	\$0	\$0	\$3,849	\$2,235	\$0	\$3,709	\$1,207	\$678	\$187	\$4,343	\$0
9		% DISTRIBUTION	100.000%		0.000%	78.070%	8.462%	0.000%	0.000%	3.198%	1.857%	0.000%	3.082%	1.003%	0.563%	0.155%	3.609%	0.000%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$35,870	A-4, LN 47	\$0	\$0	\$35,870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$88,628	A-4, LN 48	\$0	\$58,016	\$0	\$0	\$0	\$11,070	\$0	\$0	\$3,576	\$3,473	\$0	\$0	\$12,494	\$0
14		UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$124,498		\$0	\$58,016	\$35,870	\$0	\$0	\$11,070	\$0	\$0	\$3,576	\$3,473	\$0	\$0	\$12,494	\$0
16		% DISTRIBUTION	100.000%		0.000%	46.599%	28.812%	0.000%	0.000%	8.892%	0.000%	0.000%	2.872%	2.789%	0.000%	0.000%	10.035%	0.000%
17	6310	INFORMATION ORIG/TERM EXPENSE																
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$227,276	A-5, LN 22	\$0	\$211,835	\$0	\$0	\$0	\$0	\$6,416	\$0	\$7,079	\$0	\$1,946	\$0	\$0	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$472,112		\$0	\$363,798	\$46,053	\$0	\$0	\$14,919	\$8,651	\$0	\$14,363	\$4,680	\$2,623	\$187	\$16,837	\$0
26		% DISTRIBUTION	100.000%		0.000%	77.058%	9.755%	0.000%	0.000%	3.160%	1.832%	0.000%	3.042%	0.991%	0.556%	0.040%	3.566%	0.000%

TYCOS Blue Ridge Telephone Co.

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PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		CENTRAL OFFICE EQUIPMENT	\$4,436,835	A-4,LN 38	\$0	\$2,183,017	\$1,101,909	\$0	\$0	\$416,560	\$0	\$0	\$134,558	\$130,669	\$0	\$0	\$470,122	\$0
2		INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$8,566,015	A-5,LN 21	\$0	\$7,984,003	\$0	\$0	\$0	\$0	\$241,834	\$0	\$266,845	\$0	\$73,333	\$0	\$0	\$0
4		TOTAL	\$13,002,850		\$0	\$10,167,020	\$1,101,909	\$0	\$0	\$416,560	\$241,834	\$0	\$401,404	\$130,669	\$73,333	\$0	\$470,122	\$0
5		% DISTRIBUTION	100.000%		0.000%	78.191%	8.474%	0.000%	0.000%	3.204%	1.860%	0.000%	3.087%	1.005%	0.564%	0.000%	3.616%	0.000%
PLANT NONSPECIFIC EXPENSE																		
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	(\$0)	LN 5	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$224,520	LN 5	\$0	\$175,556	\$19,028	\$0	\$0	\$7,192	\$4,176	\$0	\$6,930	\$2,256	\$1,266	\$0	\$8,117	\$0
8	6540	ACCESS / USF EXPENSE	\$146,325	DIRECT	\$0	\$146,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$35,007	A-3,LN 5	\$0	\$27,330	\$2,962	\$0	\$0	\$1,119	\$650	\$0	\$1,079	\$351	\$197	\$55	\$1,263	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$27,295	A-4,LN 47	\$0	\$0	\$27,295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4,LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$230,162	A-4,LN 48	\$0	\$150,663	\$0	\$0	\$0	\$28,749	\$0	\$0	\$9,286	\$9,018	\$0	\$0	\$32,446	\$0
14		UNDISTRIBUTED COE	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		CABLE AND WIRE FACILITIES	\$459,357	A-5,LN 22	\$0	\$428,146	\$0	\$0	\$0	\$0	\$12,968	\$0	\$14,310	\$0	\$3,932	\$0	\$0	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$751,820		\$0	\$606,138	\$30,257	\$0	\$0	\$29,869	\$13,619	\$0	\$24,675	\$9,369	\$4,130	\$55	\$33,709	\$0
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6,LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$751,820		\$0	\$606,138	\$30,257	\$0	\$0	\$29,869	\$13,619	\$0	\$24,675	\$9,369	\$4,130	\$55	\$33,709	\$0
20		% DISTRIBUTION	100.000%		0.000%	80.623%	4.024%	0.000%	0.000%	3.973%	1.811%	0.000%	3.282%	1.246%	0.549%	0.007%	4.484%	0.000%
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	\$0	A-3,LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	INTANGIBLE ASSETS	\$29,228	A-3,LN 10	\$0	\$22,852	\$2,477	\$0	\$0	\$936	\$544	\$0	\$902	\$294	\$165	\$2	\$1,057	\$0
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6,LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$29,228		\$0	\$22,852	\$2,477	\$0	\$0	\$936	\$544	\$0	\$902	\$294	\$165	\$2	\$1,057	\$0
28		% DISTRIBUTION	100.000%		0.000%	78.187%	8.474%	0.000%	0.000%	3.203%	1.860%	0.000%	3.086%	1.005%	0.564%	0.006%	3.615%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$1,151,894		\$0	\$950,872	\$51,761	\$0	\$0	\$37,996	\$18,338	\$0	\$32,507	\$11,919	\$5,561	\$57	\$42,882	\$0
30		% DISTRIBUTION	100.000%		0.000%	82.549%	4.494%	0.000%	0.000%	3.299%	1.592%	0.000%	2.822%	1.035%	0.483%	0.005%	3.723%	0.000%
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/	GEN SUPPORT ASSETS	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	5240/7100/	CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/	CABLE & WIRE FACILITIES	\$1,550	A-5,LN 22	\$0	\$1,445	\$0	\$0	\$0	\$0	\$44	\$0	\$48	\$0	\$13	\$0	\$0	\$0
34	5240/7100/	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$1,550		\$0	\$1,445	\$0	\$0	\$0	\$0	\$44	\$0	\$48	\$0	\$13	\$0	\$0	\$0

TYCOS Blue Ridge Telephone Co.

A-11,1of1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1	6610	CUSTOMER OPERATIONS EXPENSES																
2		MARKETING	\$231,419	A-3, LN 10	\$0	\$180,939	\$19,611	\$0	\$0	\$7,412	\$4,304	\$0	\$7,143	\$2,325	\$1,305	\$15	\$8,365	\$0
3	6621	TELEPHONE OPERATOR SERVICES																
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	- OPERATOR SERVICES UNDER CONTRACT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6623	PUBLISHED DIRECTORY LISTINGS	\$18	DIRECT	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	1.0	ALL OTHER																
8		LOCAL BUSINESS OFFICE																
9		- END USER SVC ORDER PROCESSING																
10		- PRESUBSCRIPTION	\$8,236	A-3, LN 22	\$0	\$7,020	\$761	\$0	\$0	\$288	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		- OTHER	\$3,235	AL-1, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,235	\$0	\$0
12		- END USER PAYMENT & COLLECTION	\$5,867	AL-1, LN 13	\$0	\$1,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,960	\$0	\$0
13		- END USER BILLING INQUIRY	\$1,906	AL-1, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,906	\$0	\$0
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$19,243		\$0	\$8,927	\$761	\$0	\$0	\$288	\$167	\$0	\$0	\$0	\$0	\$9,101	\$0	\$0
19		CUSTOMER SERVICES (REV ACCTG)																
20		- MESSAGE PROCESSING																
21		- TOLL TICKET PROCESSING	\$1,526	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,526	\$0	\$0
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		- OTHER BILLING & COLLECTION	\$25,748	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,748	\$0	\$0
24		- END USER COMMON LINE	\$4,544	DIRECT	\$0	\$4,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		- CARRIER ACCESS BILLING (CABS)	\$27,771	A-3, LN 24	\$0	\$0	\$10,792	\$0	\$0	\$4,079	\$2,368	\$0	\$3,930	\$1,279	\$718	\$0	\$4,603	\$0
26		SUBTOTAL CUSTOMER SERVICES	\$59,588		\$0	\$4,544	\$10,792	\$0	\$0	\$4,079	\$2,368	\$0	\$3,930	\$1,279	\$718	\$27,274	\$4,603	\$0
27		TOTAL CAT 1 AND CAT 2	\$78,831		\$0	\$13,471	\$11,553	\$0	\$0	\$4,366	\$2,535	\$0	\$3,930	\$1,279	\$718	\$36,374	\$4,603	\$0
28	3.0	% DISTRIBUTION	100.000%		0.000%	17.088%	14.655%	0.000%	0.000%	5.539%	3.216%	0.000%	4.986%	1.623%	0.911%	46.142%	5.839%	0.000%
29		ALL OTHER CUSTOMER SERVICE	\$12,579	/LN 34	\$0	\$2,149	\$1,843	\$0	\$3	\$697	\$404	\$0	\$627	\$204	\$115	\$5,803	\$734	\$0
30		TOTAL SERVICES EXPENSE	\$91,428		\$0	\$15,620	\$13,396	\$0	\$21	\$5,063	\$2,940	\$0	\$4,558	\$1,484	\$833	\$42,177	\$5,338	\$0
31		% DISTRIBUTION	100.000%		0.000%	17.084%	14.652%	0.000%	0.023%	5.538%	3.216%	0.000%	4.985%	1.623%	0.911%	46.131%	5.838%	0.000%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$322,847		\$0	\$196,559	\$33,007	\$0	\$21	\$12,475	\$7,244	\$0	\$11,700	\$3,809	\$2,138	\$42,192	\$13,703	\$0
33		% DISTRIBUTION	100.000%		0.000%	60.883%	10.224%	0.000%	0.006%	3.864%	2.244%	0.000%	3.624%	1.180%	0.662%	13.069%	4.244%	0.000%
34		CUSTOMER OPERATIONS EXCL MARKETING	\$78,849		\$0	\$13,471	\$11,553	\$0	\$18	\$4,366	\$2,535	\$0	\$3,930	\$1,279	\$718	\$36,374	\$4,603	\$0
35		% DISTRIBUTION	100.000%		0.000%	17.084%	14.652%	0.000%	0.023%	5.538%	3.216%	0.000%	4.985%	1.623%	0.911%	46.131%	5.838%	0.000%
36		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.116576201	0.10460158	0	0	0.0023899	0.00119397	0.00992155	0.04076548	0.0363317	0.036707395	0.5827986	0.06871353	

TYCOS Blue Ridge Telephone Co.

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		BIG THREE EXPENSES																
2		PLANT SPECIFIC EXPENSE	\$472,112	A-9, LN 25	\$0	\$363,798	\$46,053	\$0	\$0	\$14,919	\$8,651	\$0	\$14,363	\$4,680	\$2,623	\$187	\$16,837	\$0
3		OTHER PLANT EXPENSE	(\$0)	A-10, LN 7	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0
4		NETWORK OPERATIONS EXPENSE	\$224,520	A-10, LN 8	\$0	\$175,556	\$19,028	\$0	\$0	\$7,192	\$4,176	\$0	\$6,930	\$2,256	\$1,266	\$0	\$8,117	\$0
5		ACCESS CHARGE EXPENSE	\$146,325	A-10, LN 9	\$0	\$146,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CUSTOMER OPERATIONS EXPENSE	\$322,847	A-11, LN 31	\$0	\$196,559	\$33,007	\$0	\$21	\$12,475	\$7,244	\$0	\$11,700	\$3,809	\$2,138	\$42,192	\$13,703	\$0
7		TOTAL BIG THREE EXPENSES	\$1,165,805		\$0	\$882,238	\$98,087	\$0	\$21	\$34,586	\$20,071	\$0	\$32,994	\$10,745	\$6,028	\$42,379	\$38,657	\$0
		% DISTRIBUTION	100.000%		0.000%	75.676%	8.414%	0.000%	0.002%	2.967%	1.722%	0.000%	2.830%	0.922%	0.517%	3.635%	3.316%	0.000%
8	6710	CORPORATE OPERATING EXPENSE																
9	6720	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		GENERAL AND ADMINISTRATIVE	\$454,014	LN 7	\$0	\$343,581	\$38,200	\$0	\$8	\$13,469	\$7,817	\$0	\$12,849	\$4,184	\$2,347	\$16,504	\$15,055	\$0
11		TOTAL CORPORATE OPERATIONS	\$454,014		\$0	\$343,581	\$38,200	\$0	\$8	\$13,469	\$7,817	\$0	\$12,849	\$4,184	\$2,347	\$16,504	\$15,055	\$0
		% DISTRIBUTION	100.000%		0.000%	75.676%	8.414%	0.000%	0.002%	2.967%	1.722%	0.000%	2.830%	0.922%	0.517%	3.635%	3.316%	0.000%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	7500	INTEREST EXPENSE																
14		CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		OTHER INCOME ADJUSTMENTS																
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	(\$97)	A-3, LN 10	\$0	(\$76)	(\$8)	\$0	\$0	(\$3)	(\$2)	\$0	(\$3)	(\$1)	(\$1)	(\$0)	(\$4)	\$0
21		TOTAL	(\$97)		\$0	(\$76)	(\$8)	\$0	\$0	(\$3)	(\$2)	\$0	(\$3)	(\$1)	(\$1)	(\$0)	(\$4)	\$0
22		OPERATING TAXES																
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$33,636	A-3, LN 10	\$0	\$26,299	\$2,850	\$0	\$0	\$1,077	\$626	\$0	\$1,038	\$338	\$190	\$2	\$1,216	\$0
26		TOTAL OPERATING TAXES	\$33,636		\$0	\$26,299	\$2,850	\$0	\$0	\$1,077	\$626	\$0	\$1,038	\$338	\$190	\$2	\$1,216	\$0